

LOUISIANA BAR JOURNAL

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LOUISIANA'S TAX SALE TRANSFORMATION



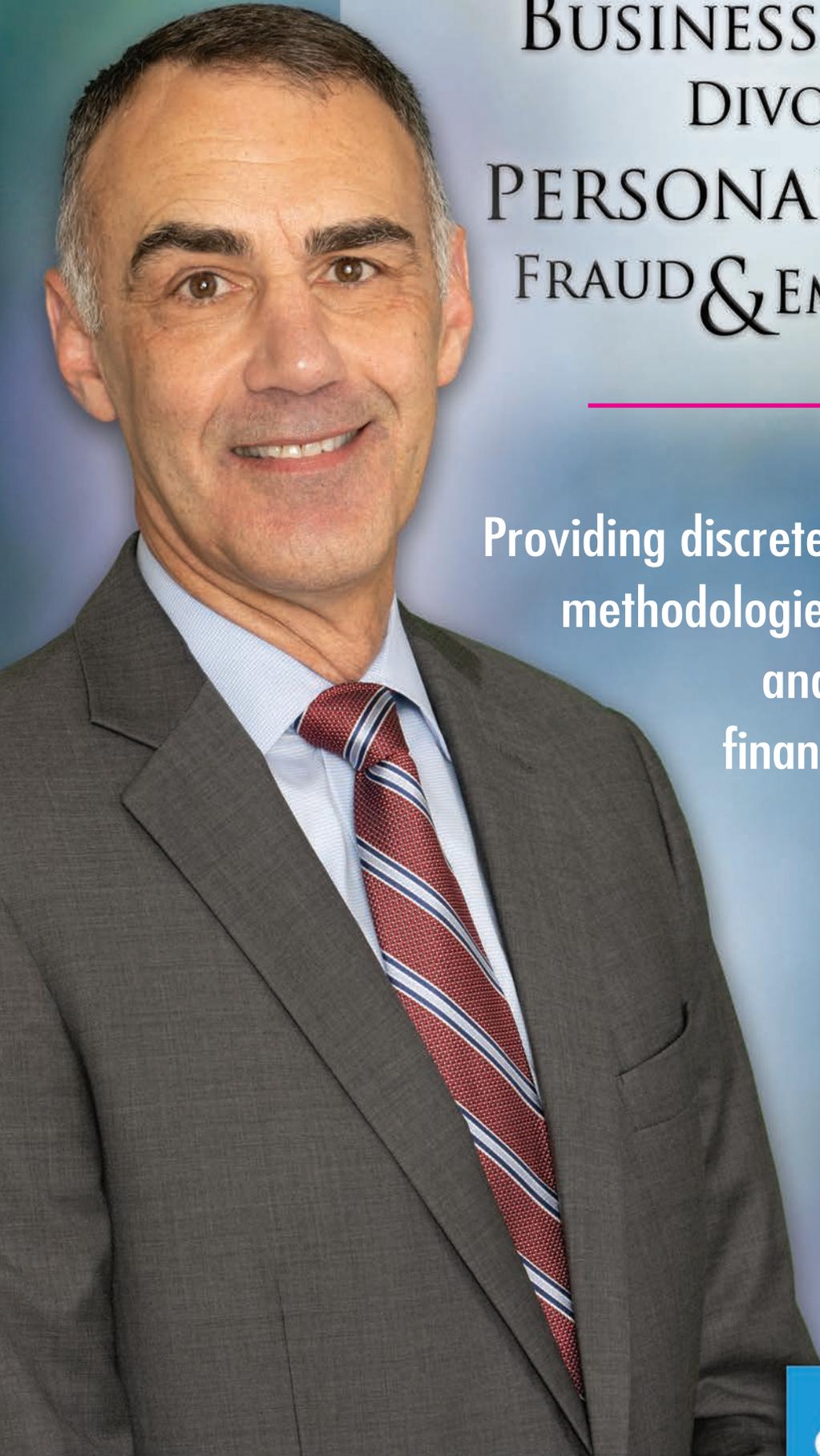
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- Clearing the Final Hurdle: Electronic Transfer as a Way to Modernize the Delivery of Insurance Related Settlement Funds
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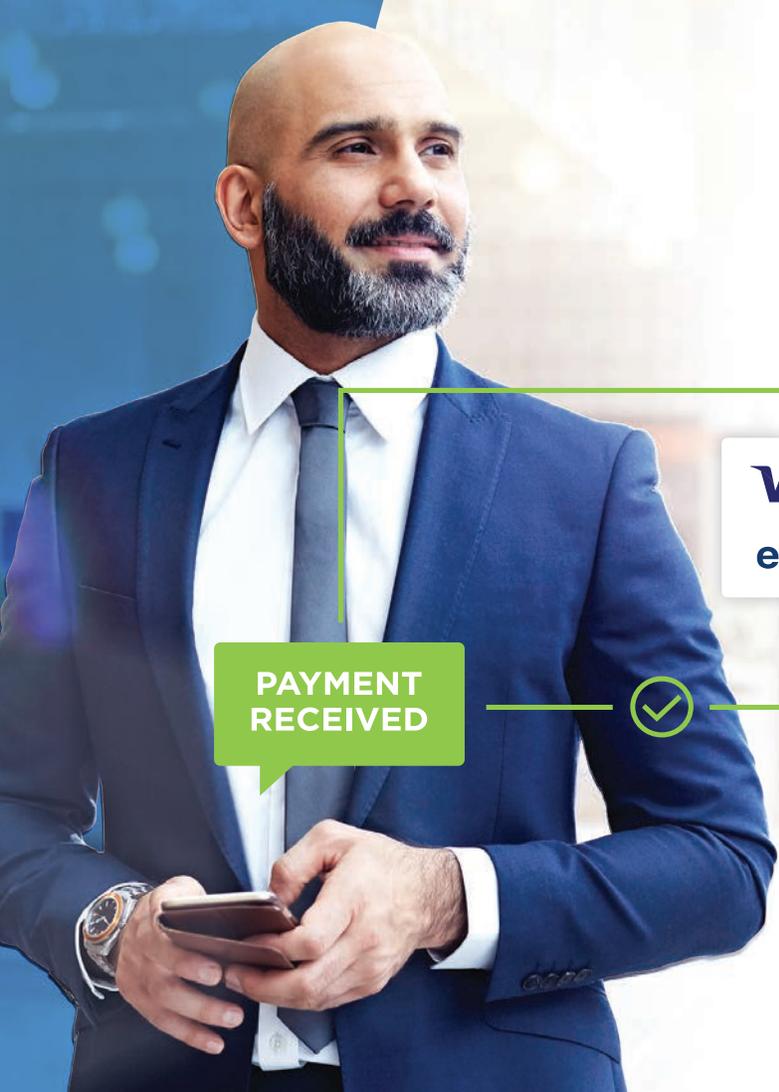
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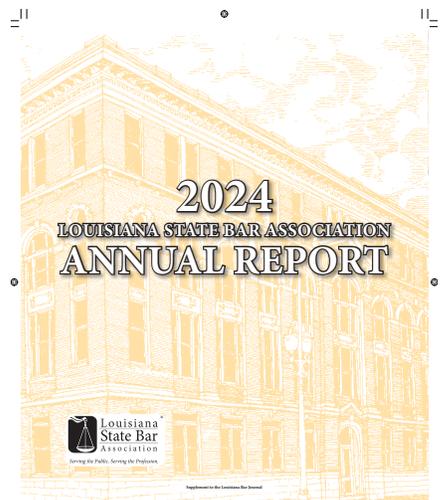
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Why Did We Become Lawyers?

By Bradley J. Tate, 2025–26 Louisiana State Bar Association Secretary



People often assume there is a single, decisive moment that turns someone into a lawyer. A courtroom scene in a movie. A fiery injustice. A family story retold so often it hardens into a path forward. The truth is usually less cinematic and more honest: most lawyers arrive here through a series of small moments that quietly add up. I remember vividly the day I realized I wanted to go to law school. It was an academic challenge that I believed would lead to an impactful career.

Ask a room full of attorneys why they chose this profession and you will hear many different answers. But a common theme emerges: we became lawyers because we wanted to make a difference.

For some, the journey began early. A parent ran a small business and struggled to understand contracts that seemed designed to confuse rather than clarify. A grandparent needed help navigating a system that spoke in deadlines and fine print instead of plain language. For others, being a lawyer was part of their family and they were ready to carry it on.

There is also the pull of language, reading and writing. Lawyers are professional translators. We take dense, technical concepts and turn them into decisions people can live with. For those who love words, logic and structure, the law offers a rare chance to use language not just to persuade, but to protect and resolve. In a world flooded with noise, clarity is a form of service.

Of course, idealism alone does not carry someone through law school, late nights or the weight of responsibility that follows. What sustains lawyers over time is not just the idea of winning, but the quieter satisfaction of stewardship and impact. Clients do not come to lawyers at their best. They often-times come during illness, conflict, grief, uncertainty or risk. To be trusted in those moments is no small thing.

That trust demands discipline. The law rewards preparation, precision and patience. It teaches humility by reminding us how much we do not control, and confidence by showing us

how much careful effort can still achieve. Becoming a lawyer means accepting that you will never stop learning and that you should not want to.

It is the constant need to learn and make an impact that keeps us going. I enjoy every opportunity I have to learn more about the impacts attorneys are making. However it was that you came to be in this profession, keep going. Our clients and our communities are better for it.



Have you ever wanted to publish a feature article in the *Louisiana Bar Journal*? Do you have a compelling, timely, substantive or just plain interesting idea focused on the practice of law?

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Don't Wait! ...but, wait.

By Edward J. Walters, Jr., 2025–26 LSBA President



1976 Era Edward J. Walters, Jr.

It's here.

TODAY is YOUR day.

Hemingway was right.

Having been around this block many times, I can tell you that it's gonna happen to you: You will have to make a very important decision that will affect you, your life, your career and, of course, your family.

I have been asked many times by many people, "What do YOU think I should do?"

I always give the following two pieces of advice.

Piece 1: Any decision you make after a careful, exhaustive "losing sleep," analysis with input from people whose opinion you trust and discussion with your loved ones is usually the right decision.

Trust that decision.

Piece 2: Once you make that decision, never look back. NEVER LOOK BACK. You made a well-thought-out personal decision. Move on. Hindsight is 20-20.

Unbelievably, while writing this article, I got a call from Minor Pipes, our LSBA President in 2021–22 (and one of my favorite students at the LSU Law School). I told him what I was writing and he suggested that I add this piece of advice:

Piece 3: But you gotta MAKE a decision!

True story.

Yeah, you can anguish over a decision forever and ever and NEVER make one. Don't do that. You will always regret what you decided to not decide.

Not deciding IS a decision.

The "what ifs" will haunt you forever.

Here's how it happens.

You get a chance to make a change.

You look at it.

It sounds great, right?

You know some folks who are wildly successful because they have had the intestinal fortitude (courage) to make a change.

You also know some folks who are as dumb as a post who are very successful because they stayed where they were.

CAVEAT!

What if you are a legacy? Your dad or mom are at Wilson and Crusher. You HAVE to go there, right? It's where you MUST go.

Or you DID go there, right?

What now?

How can you leave Wilson and Crusher when your grandfather was Wilson, and your mom is a Crusher?

Back to the exhaustive analysis.

Speak to who left Wilson and Crusher. Speak to who stayed at Wilson and Crusher.

Why did they stay?

Talk to who left.

“ Today is only one day in all the days that will ever be. But what will happen in all the other days that ever come can depend on what you do today. ”

—Ernest Hemingway
For Whom the Bell Tolls

Why did they leave?
How did that work out for them? Why?
Family connections are strong, VERY strong. And compelling.
How strong are they considering your future and the future of your family?
You never want to disappoint your family, but you are seriously thinking about this change.
You've seen it almost every day. You know that lawyer. He or she is only successful because of who they are related to.
So what is my advice here?
Do it?
Don't do it?
Wait?
Don't wait?
Hey, ask around. You know people who left. You know people who stayed.
You know people who are happy with their decision to stay.
You know people who are happy with their decision to leave.
Find out why.
I know dozens of lawyers who have made this decision, including myself.
Actually, I know very few who have not made this decision.
I know very, very few who are where they started.
I am very happy for the ones who are still where they started. It means something about where they are and why they stayed.
I am very happy for the ones who did an exhaustive analysis and left.
It takes courage.
... but EDUCATED courage.
There's a reason they left or stayed.

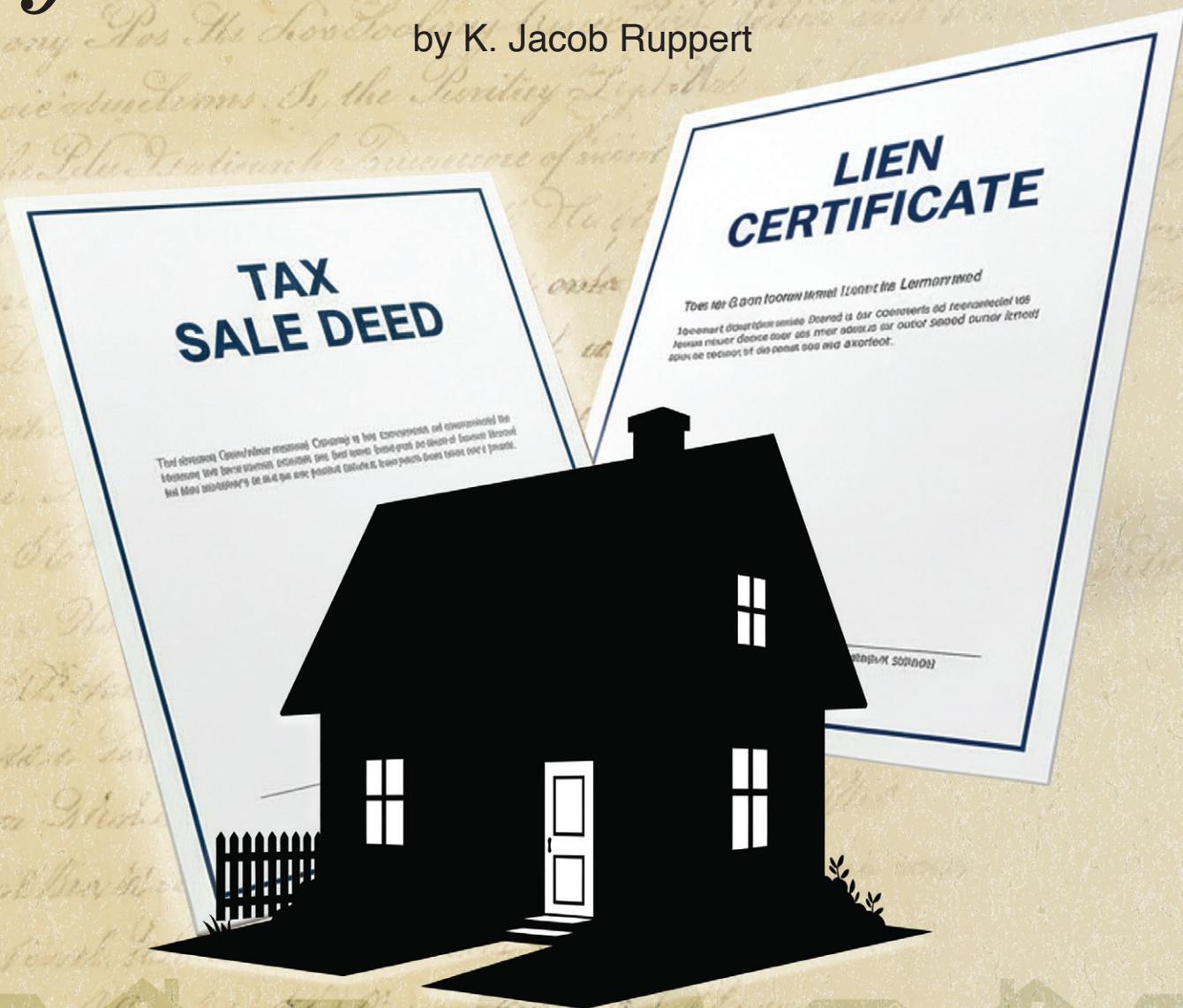
They will tell you why.
They will be happy to tell you why, confidentially, if they trust you, which they should.
Ask.
MAKE the decision.
... but don't look back.
You will be proud of it.
... or you should be.
Here's how it happens again.
It will happen to you several times in your career.
You have to make a crucial decision in a legal matter.
You have to decide TODAY what to do.
One decision is best for your client.
One decision is best for your firm.
One decision is best for your future in your firm.
One decision is best financially for you.
... and if you do it "no one will know."
... but **you** will know.
You will have or have had these "opportunities."
You know you CAN do it. But SHOULD you do it?
You will sleep better if you make the right, ethical and professional decision.
If you have to think THAT hard about whether a decision is ethical or professional, it's probably not.
Ask someone whose opinion you trust.
Then MAKE THE DECISION and DON'T LOOK BACK.

Remember:
Ethics is what you HAVE to do.
Professionalism is what you OUGHT to do.
CHARACTER is what you do when no one is looking.

Have character.

LOUISIANA'S TAX SALE TRANSFORMATION

by K. Jacob Ruppert



Louisiana just rewrote the play-book on collecting overdue property taxes. The landslide passage of Acts 774 and 409 of 2024 and 411 of 2025 conspired to replace traditional tax sales with a tax-lien-auction system. The State Legislature overwhelmingly voted for joint resolution SB119/Act 409 (35-1 Senate, 94-0 House) followed by strong approval by the voters on Dec. 7, 2024, in favor of the constitutional amendment (54.59/45.41%). State Senator Greg Miller of Norco sponsored the legislation, arguing the former system was inequitable to property owners noting the lion's share of certificates are redeemed by original owners, supporting a new system that prioritizes debt recovery over property seizure. The new framework, effective Jan. 1, 2026, permanently eliminates Title 47's monition and quiet-title proceedings.

Tyler v. Hennepin County

Although not the impetus for the Louisiana reform, which has been in the works for years, the reform does respond directly to *Tyler v. Hennepin County*, 598 U.S. 631 (2023), wherein the Supreme Court unanimously held that retaining surplus proceeds from tax foreclosures violates the Fifth Amendment's Takings Clause. Hennepin County, Minnesota, seized a condominium worth \$40,000 to satisfy a \$15,000 tax debt, keeping the \$25,000 surplus. Chief Justice Roberts wrote that when government takes more property than it is owed, it effects a "classic taking in which the government directly appropriates private property for its own use."¹

Tyler clarified that tax foreclosure functions exclusively as a debt collection mechanism. Governments may recover only the amount owed, nothing more, while property owners retain rights to any surplus value. This principle required Louisiana to abandon its bid-down-of-ownership system, which allowed complete property transfers without surplus distribution and created potential constitutional vulnerabilities, like faulty or impossible *Mennonite* service.

Beyond constitutional compliance, the legislation addresses three practical concerns. First, title insurers refused to insure properties acquired through tax sales due to unclear ownership chains. Second, the

bid-down mechanism generated persistent litigation over fractional ownership interests. Third, the Legislature sought to establish constitutional principles while delegating procedural details to statutory law. Louisiana joins approximately a dozen states reforming their tax collection systems post-*Tyler*. Justice Gorsuch's concurrence in *Tyler*, joined by Justice Jackson, suggested such seizures might also implicate the Excessive Fines Clause, indicating constitutional scrutiny extends beyond takings analysis.

Structural Changes to Law

The reforms repealed most of Article 7, § 25, of the Louisiana Constitution and comprehensively revised La. R.S. 47:2122. The terminology reflects substantive changes. "Tax sale title" becomes "tax lien certificate." "Tax sale purchaser" becomes "tax lien certificate holder." New terms include "delinquent obligation," "termination price" and "face value of tax lien." This linguistic shift embodies a conceptual transformation. Previously, purchasers acquired ownership interests that could mature into full title. Now, certificate holders obtain security interests analogous to mortgages, enforceable only through judicial proceedings that ensure due process, proper valuation and surplus distribution. Property owners retain full ownership throughout the process.

The three-year redemption period and bid-down-of-ownership mechanism are gone. Bidders now compete on interest rates, from 1% to 0.7% per month, rather than ownership percentages. Constitutional provisions for blighted property and quiet-title procedure have been repealed and now default to existing statutory regulation. Any tax postponements require emergency declarations under the Louisiana Homeland Security and Emergency Assistance and Disaster Act.²

Notice Procedures

Tax notices under La. R.S. 47:2127 remain substantially unchanged for 2025. New requirements for 2026 tax notice include disclosure of existing tax sales or tax lien certificates and explicit warnings that unpaid taxes will result in lien auctions. Notices go to owners of record and tax notice parties, but not to prior certificate

purchasers. Safe harbor provisions protect compliant tax collectors.

Notices of delinquency under La. R.S. 47:2153 impose heightened requirements. Certified mail goes to tax debtors and tax notice parties. If these are not timely returned, tax collectors must attempt three additional contact methods, including reviewing telephone directories, contacting assessors for updated addresses, examining mortgage and conveyance records, attempting personal service, posting property notices or conducting computer searches of parish records. These exhaustive requirements respond to due process concerns articulated in *Jones v. Flowers*, 547 U.S. 220 (2006), as well as protecting diligent tax collectors. The tax collector is required to send notice to and take to auction properties already on the adjudicated rolls.

Tax Lien Auction Mechanics

Tax collectors advertise once in official journals, and all clerk of court recording costs and statutory impositions are included in the opening bid. Properties are auctioned at 100% ownership with competitive bidding on interest rates. Auction prices equal face value of delinquent obligations, including all costs accrued at auction. The lien certificates specify bid-down interest rates used to calculate termination prices.

Properties receiving no bids transfer to the local political subdivision, replacing former "adjudicated property" classifications. Tax collectors record certificates in mortgage records (not conveyance records, as ownership has not changed) within 30 days. Certificates held by third parties prescribe after seven years from recordation; those held by political subdivisions never prescribe. This prescriptive period sparked debate when State Senator Eddie Lambert of Gonzales cast the sole dissenting vote fearing the seven-year prescription might deter investors. Sen. Miller countered that prescription incentivizes prompt enforcement rather than allowing stagnant liens that generate no revenue and prevent properties from productive use. Properties continue to be assessed to tax debtors post-auction. Certificate preparation and redemption fees are capped at \$300, excluding recordation fees.

Critical Practice Point: Request for Notice

A best-practice tip for mortgage lenders and other interested parties is to subscribe to the “Request for Notice” mechanism under La. R.S. 47:2159. Upon paying the annual fee (maximum \$20) and providing a service address and key information on the subject property, lenders receive all tax debtor notices for the year until cancellation. For other subscribers, requests are valid for the current tax year only.³ This modest investment prevents lenders from discovering tax liens after issuance. Timely notice permits advancing funds for delinquent taxes (typically added to mortgage debt), initiating collection efforts or accelerating loans per mortgage terms. The strategic value significantly exceeds the nominal cost.

Post-auction notice requirements under La. R.S. 47:2156 mandate that certificate holders provide notice to mortgage holders via certified mail or commercial courier at least six months but not more than one year before filing enforcement proceedings. While not required, this writer advises all tax collectors to notify owners of record and provide termination prices to facilitate voluntary resolution. There is no notification to the tax assessor if a parcel falls to a tax lien.

The tax collector’s practice of filing exclusively in the mortgage records poses no genuine concern, as title examiners routinely scrutinize both the mortgage and conveyance records. Additionally, if a tax lien debtor owns property outright and conveys it to a third party post-auction, the lien attaches to the property rather than the debtor. In such circumstances, the innocent purchaser would have a cause of action against the debtor for breach of the warranty of merchantable title.

Certificate Holder Rights and Restrictions

Certificate holders may pay subsequent delinquent taxes (which attach to liens and accrue statutory interest and penalties) or nondelinquent taxes (which do not accrue interest or penalties), with delinquent payments protecting their priority position against later tax liens. However, certificate holders face significant restrictions reinforcing that tax lien certificates

confer security interests, not ownership. They cannot evict property owners, charge rent or make improvements not judicially authorized.

Certificate holders may perform repairs if required by local government enforcing property standards or by court order. Repair costs receive privilege protection when certificate holders record a “statement of privilege” in mortgage records within 15 days after completion, thus becoming part of termination amounts. Further, a tax lien certificate may be assigned to anyone not prohibited by La. R.S. 47:2162.

Lien Termination

Under La. R.S. 47:2241.1, tax collectors calculate termination prices including auction prices, 5% penalty and interest at certificate rates. Within one year of the end of the three-year period after recordation, tax collectors are well-advised to notify certificate holders when debtors request termination prices, inquiring whether certificate holders paid additional taxes or costs. Interest is calculated from date of recordation through the date of termination payment.

Tax collectors accept terminations up to 30 days after service in enforcement proceedings. Thereafter, interested parties may file a contradictory motion for the court to set the termination price. The court has 30 days to issue an order, and the moving party then has 30 days to pay by depositing funds with the court or paying the certificate holder directly. Upon payment, the clerk terminates the tax lien certificate. If no enforcement proceeding is pending, tax collectors may accept terminations anytime within six years and 364 days from the tax lien certificate’s recordation date. Thereafter, the lien expires by operation of law and the property owner must inform the clerk of court in writing to cancel the lien. However, title to the property remains clouded by the lien until this is done.⁴

Political Subdivision Authority

When properties receive no bids, certificates transfer to political subdivisions. Unpaid taxes in subsequent years require separate auctions, potentially creating multiple certificate layers, each requiring

separate extinguishment and recordation. This prescription exemption may motivate local governments to find more creative ways to move no-bid properties into the stream of commerce. Political subdivisions may adopt ordinances governing adjudicated property sales or donations, tax lien certificate sales and conversion of adjudicated property titles into tax lien certificates. This local authority facilitates community development initiatives, land banking programs and other policy objectives while ensuring properties return to productive use.

Enforcement Procedures

After the later of three years from recordation or 180 days after required post-sale notice, certificate holders may file ordinary proceedings seeking payment. This certificate holder’s post-sale notice requirement fulfills the constitutional notice standard articulated in *Mennonite Bd. of Missions v. Adams*, 462 U.S. 791 (1983). Tax collectors, who provide the current termination amounts due and owing, must also be served with the petition to those enforcement proceedings.

Anyone may pay the termination price until close of business on the 30th day after service on the last party (or the next business day if the 30th falls on a holiday). The clerk of court is then directed to notify the tax collector when the last service took place initiating the 30-day period. Best practice dictates that the tax lien holder or his counsel ensure this notice takes place so filing of the motion for judgment, the *ex parte* final step of enforcement (i.e., default judgment), is not premature. Expenses incurred by all post-sale/pre-enforcement notices are recoverable up to \$500.

Judgments in favor of certificate holders are enforced through writs of fieri facias directing sheriffs to seize and sell the subject property. No tax lien certificates are subject to annulment without payment of statutory impositions, but surplus distribution is constitutionally mandated under *Tyler*.

Effect on Title

Judicial sales under tax lien enforcement extinguish all recorded interests, providing clear title to purchasers and addressing title insurance concerns that



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plagued the former system. However, certain interests survive judicial sales: building restrictions and covenants, servitudes and easements, recognized mineral rights and dedications to public entities. This balance provides title clarity while respecting property rights and public interests transcending tax collection. Practitioners must analyze surviving interests to provide accurate title opinions and advise clients on both benefits and limitations of acquiring property through this process.

The Missing A-Word: Appraisal

Other issues have arisen in states' compliance with *Tyler*: Appraisal. While neither *Tyler* nor Acts 409 and 411 expressly require appraisal of the subject property before auction, constitutional issues have arisen regarding the tax debtor's potential loss of equity in the subject property in the tax lien auction process. This term, the US Supreme Court is picking up where it left off in *Tyler* with *Pung v. Isabella County, Michigan*, addressing (1) whether the Takings Clause requires compensation based on fair market value of the seized property, rather than merely the surplus from a forced auction sale, and (2) whether the forfeiture of substantial home equity in this context constitutes an "excessive fine" under the Eighth Amendment, as hinted by Justices Gorsuch and Jackson in *Tyler*.⁵

Under La. C.C.P. art. 2332, Louisiana law already mandates appraisals for judicial sales conducted pursuant to writs of fieri facias, except where the property owner has waived such appraisal in a mortgage, security agreement or other instrument creating a privilege on the property. Should the *Pung* decision establish an appraisal requirement, the legislature or the La. Supreme Court should consider extending mandatory appraisals to include foreclosure proceedings by declaring compulsory appraisal waivers in standard mortgage agreements contrary to public policy, citing the same loss-of-equity concerns.

Unintended Gap in the 2025 Application

While tax collectors scramble to master the new tax lien auction regime, doubt has emerged regarding its application to 2025 delinquent taxes. Act 409 joint resolution provides that the process "shall become

effective January 1, 2026," but Act 411 states that "this Act shall apply to all *taxable* periods beginning on or after January 1, 2026" and "shall become effective January 1, 2026." (Emphasis added.) This discrepancy questions whether the new system applies to taxes that became delinquent in 2025 or only to those becoming delinquent in 2026 and beyond. A legislative amendment is already underway to clarify that the Act applies to all *delinquent* tax periods, with passage expected early in the next legislative session.

To address this effective-date problem, tax collectors should consider postponing their tax lien auction until mid-August 2026. This delay would enable the Legislature to amend the statute during the 2026 regular session, resolving the hiccup. Postponement allows collectors to follow established collection protocols, conduct auctions, avoid litigation over the issue and prior-year delinquencies and preserve revenue streams despite the delay. Should the Legislature fail to remedy the issue, collectors can merely cancel the auction.⁶

Conclusion

This reform represents the most significant change to Louisiana property tax collection in modern history. The new framework addresses decades of practical dysfunction. The shift from ownership transfer to lien enforcement, emphasis on redemption rights, and constitutional requirement of surplus distribution fundamentally alter practice in this area. Practitioners must master the new framework to advise clients on tax lien purchases, protect mortgage lenders' interests and handle enforcement proceedings. Enhanced notice requirements, safe harbor provisions, procedural timelines and surplus distribution mechanisms ensure constitutional compliance while maintaining effective tax collection. The Supreme Court in *Tyler* established federal constitutional requirements balancing fiscal necessity with property rights that it will further refine in *Pung*. Louisiana's system has now achieved a better balance while addressing practical concerns that undermined the former regime. The success of this transformation will depend on careful implementation, legislative refinement as issues emerge, and practitioners' willingness to abandon decades of ingrained prac-

tice in favor of a system that better serves both fiscal responsibility and fundamental fairness.

Since Jan. 1, 2026, practitioners have been scrambling to master a system that replaced decades of practice, leaving inadequate time for both the diligent and the dilatory. Relief may hinge on how the Legislature resolves the discrepancy between the 2025 and 2026 delinquent tax periods.

Author's note: Many thanks to Gregory A. Ruppert, Director of the Bureau of Revenue and Taxation for the Jefferson Parish Sheriff's Office and a 10-year veteran of the LSU Law Institute's Tax Sale Committee for his considerable time and expertise freely given to assist me in writing this article. Ruppert was an active collaborator and advisor in the development of this landmark legislation and now educates tax collectors across the state on its implementation.

FOOTNOTES

1. *Tyler v. Hennepin Cnty.*, Minnesota, 598 U.S. 631 (2023), quoting *Tahoe-Sierra Pres. Council, Inc. v. Tahoe Reg'l Planning Agency*, 535 U.S. 302, 324 (2002).

2. La. R.S. 29:721-739.

3. The intent behind this statute was to ensure all subscribers receive the same service for the same price; however, as written, it appears mortgage lenders pay once until cancellation, which could be years, when other subscribers, such as the property owner or their relatives, would have to pay annually. Amendment is certain.

4. La. R.S. 47:2155 C(1). This writer hopes that updated tax collector software will make the termination price uncollectable after the lien expires by operation of law.

5. *Pung v. Isabella Cnty.*, Michigan, No. 25-95 (U.S. Supreme Court, docketed July 24, 2025).

6. The Louisiana Sheriffs' Association has formally petitioned the La. Attorney General for guidance on this matter; however, no opinion had been issued as of press time.

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Clearing the Final Hurdle:

Electronic Transfer as a Way to Modernize the
Delivery of Insurance Related Settlement Funds

By: Aaron Wiseman



As an insurance defense attorney, the process of delivering settlement funds timely is inherently risky because of the information, documents, parties, deadlines and potential penalties involved; regardless of whether it is related to insurance policy monies or another set of monies. This can make it a challenge to get the check past the finish line before time runs out.

Louisiana Revised Statute 22:1892(A)(2) mandates that all insurers issuing any type of contract, except for life, health and accident contracts, shall pay a settlement to a third party claimant within thirty days after written agreement of settlement of the claim. If payment is made after thirty days, the insurer is subject to significant penalties if the failure to timely make payment is found to be “arbitrary, capricious, or without probable cause.”¹ The penalties include (1) fifty percent damages on the amount found to be due; (2) any proven economic damages sustained as a result of the breach, or one thousand dollars, whichever is greater; (3) in the event that a partial payment or tender has been made, fifty percent of the difference between the amount paid or tendered and the amount found to be due, plus any proven economic damages sustained as a result of the breach; and (4) reasonable attorney fees and costs.²

Recently, in *Bridges v. Chubb Indemnity Insurance Company*, 24-593 (La. App. 5th Cir. 7/2/25), 420 So.3d 71, the trial court found that the defendant insurer did not timely pay the settlement amount of \$450,000.00 to the plaintiff in relation to a personal injury claim arising from a motor vehicle accident.³ On motion of the plaintiff, the trial court awarded a penalty of \$225,000.00 and \$1,500.00 in attorneys fees.⁴

On appeal to the Louisiana Court of Appeals for the 5th Circuit, the defendants argued they should not be penalized for the delay because it resulted from a combination of an inadvertent internal error and miscommunication about how the settlement would be funded and the temporary absence of their claims adjuster, who was out on maternity leave, rather than bad faith or

intentional neglect.⁵

The Louisiana 5th Circuit vacated the judgment of penalties and remanded the case to the trial court on the ground there was an inadequate factual basis for appellate review of the trial court’s finding that the insurer’s failure to timely pay settlement was arbitrary, capricious or without probable cause.⁶ The Court explained there was no evidence in the record to prove when the settlement was paid or what efforts were made on the plaintiff’s behalf to obtain updates about the status of the payment after the conditions of the Settlement Agreement were satisfied.⁷ *Bridges* conveys the importance of both counsel documenting their efforts to either deliver or obtain the settlement check.

Regarding insurance policy funds, first, defense counsel obtains check instructions and a W-9 tax form from plaintiff’s counsel. This information is sent to the insurance adjuster and a check is requested. The check is then usually mailed to defense counsel, who then mails the check to opposing counsel after an executed settlement release by the plaintiff is received. The check may also be mailed directly from the insurance carrier to plaintiff’s counsel. With planning and attention to detail, you can ensure settlement funds are delivered on time.

The risk of late delivery with paper settlement checks.

At every step of this process, something can be delayed. Plaintiff’s counsel may not be able to send defense counsel the check instructions and W-9 form for a few days. Defense counsel and the insurance adjuster may not be able to get in touch with each other for a few more days. The check may get delayed in the mail, lost or delivered to the wrong address. To account for these possibilities, I usually request that the check be mailed with tracking and expedited shipping. Even then, a check being transported across multiple states can be impacted by human error, traffic or weather.

The risk involved for both insurers

and plaintiffs in depending upon delivery of a paper check can be mitigated by sending settlement funds through electronic transfer. The process is fairly simple. If the insurance carrier has a method in place for electronic transfer, defense counsel can ask plaintiff’s counsel if they would be willing to accept an electronic transfer. Usually, the answer is, “yes,” because it enables access to settlement funds quicker. A routing number is provided by plaintiff’s counsel to defense counsel. Once the settlement is transmitted, the money is received almost instantaneously.

Electronic transfer was recently adopted by the federal government, signaling a broader move towards its widespread use.

The transition from paper checks to electronic transfer has recently made its way to the federal government. On March 25, 2025, President Donald Trump signed Executive Order 14247, entitled “Modernizing Payments To and From America’s Bank Account.”⁸ In sum, Executive Order 14247 directs federal agencies to replace paper checks with electric funds transfer by Sept. 30, 2025. It applies to many types of disbursements including “intragovernmental payments, benefits payments, vendor payments, and tax refunds.”⁹ There are certain exceptions, namely individuals who do not have access to banking services or electronic payment systems, certain emergency payments and national security or law enforcement-related activities where non-EFT transactions are necessary and desirable.¹⁰

Electronic transfer is a quicker option for delivery of settlement funds, but cybersecurity is a concern.

Electronic transfer offers many benefits, including rapid settlement delivery, the mitigation of errors and fraud through secure digital channels and encryption technologies, the reduction of

manual intervention on payment activities and elimination of printing, mailing and processing costs.¹¹ However, electronic transfer is not a flawless solution. Attorneys and their clients should be aware of certain cyber risks involved with electronic transfer including phishing scams and fraud. In 2023, the FBI's Internet Crime Complaint Center received 21,489 business email compromise complaints, with adjusted losses of over \$2.9 billion.¹²

These risks can be ameliorated through multi-factor authentication systems. Multi-factor authentication systems add another layer of security to the transaction. For example, a text message or email with a code to the requesting person or entity can add a secondary form of verification. Additionally, applications such as Microsoft Authenticator or Google Authenticator can be used.

Further, clear communication between defense counsel and plaintiff's counsel regarding wiring instructions and the procedure of the receiving financial institution is imperative to ensure a smooth transfer of funds. Representatives of the financial institution may reach out to defense counsel or the insurance carrier to confirm details about the transaction, including the amount to be transferred and the intended recipient.

Another concern about electronic transfer is the issue of reversibility. With paper checks, a stop payment can be issued to account for fraud or mistake. With electronic transfer, recovery of funds sent in error or intercepted with fraud or phishing is many times difficult or nearly impossible to retrieve. This risk further highlights the importance of having and following cyber security measures within law firms, insurance carriers and financial institutions.

As we move quickly towards a digital world, it's important for attorneys and their clients to be aware of the benefits and risks of electronic transfer. Overall, the transition to electronic transfer of settlement funds may be a part of a

larger trend in litigation and beyond; to modernize how things are done and to make things smoother for everyone.

Practice Tools and Tips

For the traditional *mailing* process, on the day the case is settled, communicate the 30-day bad faith penalty deadline to your client. Be sure to calendar the deadline right after a written settlement agreement is reached. For paper checks, obtain check instructions and a W-9 form from opposing counsel to obtain the necessary information for the check request. When requesting the check, specifically request it be mailed with tracking and expedited shipping.

If there are unpredictable delays with the mail, a wrong address or a delay in the receipt of the plaintiff's settlement release, request an extension in writing from opposing counsel. If it is determined that a check is lost, request your client to issue a stop payment. If the bad faith penalty deadline is approaching, follow up with your client continuously on the status of the check. If you are on a time crunch for the delivery deadline, you may even consider driving to the office of opposing counsel to hand deliver the check. Prepare the settlement release and send to the opposing counsel to iron out any disagreements on proposed language well before the deadline approaches. This is important because many insurance carriers require that a signed release be received before the settlement check can be mailed.

For *electronic transfer*, first determine whether this method is used by your client. If it is, ask opposing counsel for wiring instructions and the routing number for their firm's account at the financial institution. Speak with your client, opposing counsel and the financial institution to organize for the transfer. Implement multi-factor authorization to account for cyber risks.

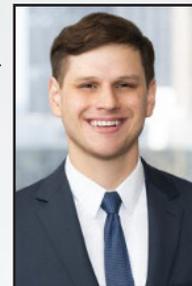
If your client is *not using electronic transfer*, consider speaking with the re-

lationship partner at your firm to discuss the benefits and risks of electronic transfer and explore if it could be something your firm may recommend to your client in the future. The important things to remember for electronic transfer are security and communication. Given the many steps involved in delivery of settlement funds, it's important to remember—it's all the small stuff. Put another way, it's not the alligators you have to worry about, it's the mosquitos.

FOOTNOTES

1. *Louisiana Revised Statute 22:1892 (A)(2)*.
2. *Id.* at (B)(1)(A).
3. *Bridges*, 420 So.3d at 74-75.
4. *Id.* at 79.
5. *Id.* at 77.
6. *Id.* at 86-87.
7. *Id.* at 82.
8. Exec. Order No. 14247, "Modernizing Payments To and From America's Bank Account," 90 Fed. Reg. 14001
9. *Id.* at Sec. 3.
10. *Id.* at Sec. 4.
11. "Digital Payments: A strategic guide to electronic funds transfers." J.P. Morgan. February 28, 2025.
12. "Lawyer Liability for Wire Transfer Fraud." American Bar Association. The Brief. June 10, 2025. Douglas Richmond and Andrew Ricke.

Aaron J. Wiseman is a Senior Attorney in the New Orleans office of Thompson, Coe, Cousins & Irons, L.L.P. A New Orleans native, he earned his Bachelor of Arts in Political Science, Magna Cum Laude from Loyola University New Orleans in 2017. He earned his Juris Doctorate and Doctorate of Comparative Law from the Louisiana State University Paul M. Hebert Law Center in 2020. Aaron focuses his practice primarily on asbestos litigation and insurance defense matters arising from motor vehicle accidents, professional liability and premises liability. He serves as a member of the Louisiana State Bar Association Practice Assistance & Improvement Committee. He also serves on the Lower Garden District Association as a member of the parks committee. Aaron lives in New Orleans with wife, Julia and four-year-old black labrador, Eddie.



2024

LOUISIANA STATE BAR ASSOCIATION

ANNUAL REPORT



Louisiana
State Bar
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Supplement to the Louisiana Bar Journal

Board of Governors,
Louisiana State Bar Association,
New Orleans, Louisiana

Opinion

We have audited the consolidated financial statements of Louisiana State Bar Association and Affiliates (the "Association") (non-profit organization), which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Association as of June 30, 2024, and the changes in its net assets, its functional expenses, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern for one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited the Association's 2023 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated September 4, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Bourgeois Bennett, L.L.C.
Certified Public Accountants

New Orleans, Louisiana
October 16, 2025

**LOUISIANA STATE BAR ASSOCIATION
AND AFFILIATES**

Consolidated Statement of Financial Position

June 30, 2024
(with comparative totals for 2023)

	Operating	Affiliates, Sections, Funds, and Grant Funds	Totals	
			2024	2023
<u>ASSETS</u>				
Cash and cash equivalents	\$ 2,345,901	\$2,713,768	\$ 5,059,669	\$ 4,857,309
Accounts receivable	39,083	4,226	43,309	31,959
Other receivables	8,975	-	8,975	19,755
Receivable from LCJC	53,153	-	53,153	53,153
Contribution receivable, net	8,620	62,961	71,581	178,682
Accrued interest receivable	29,922	-	29,922	50,101
Investments	13,937,194	1,725,392	15,662,586	15,944,148
Prepaid expenses	160,622	8,086	168,708	115,984
Operating lease right-of-use asset	-	44,379	44,379	74,645
Property and equipment, net	1,364,397	1,556	1,365,953	1,304,804
Deposits	-	2,250	2,250	2,250
Total assets	<u>\$17,947,867</u>	<u>\$4,562,618</u>	<u>\$22,510,485</u>	<u>\$22,632,790</u>
<u>LIABILITIES AND NET ASSETS</u>				
Deferred revenue	\$ 2,511,525	\$ -	\$ 2,511,525	\$ 2,946,892
Accounts payable and accrued expenses	998,365	72,770	1,071,135	928,809
Due to broker	-	-	-	499,998
Operating lease liability	-	44,379	44,379	74,645
Total liabilities	<u>3,509,890</u>	<u>117,149</u>	<u>3,627,039</u>	<u>4,450,344</u>
Net Assets				
Without donor restrictions	14,437,977	2,310,126	16,748,103	15,838,137
With donor restrictions	-	2,135,343	2,135,343	2,344,309
Total net assets	<u>14,437,977</u>	<u>4,445,469</u>	<u>18,883,446</u>	<u>18,182,446</u>
Totals	<u>\$17,947,867</u>	<u>\$4,562,618</u>	<u>\$22,510,485</u>	<u>\$22,632,790</u>

See accompanying notes to consolidated financial statements.

**LOUISIANA STATE BAR ASSOCIATION
AND AFFILIATES**

Consolidated Statement of Activities

For the year ended June 30, 2024
(with comparative totals for 2023)

	Without Donor Restrictions			With Donor Restrictions		Totals	
	Undesignated	Designated For a Specific Purpose		Total	Affiliates and Grant Funds	2024	2023
		Capital Reserves	Sections and Funds				
Support, Revenue, Gains, and Reclassifications							
Membership dues	\$ 4,063,133	\$ -	\$ 181,670	\$ 4,244,803	\$ -	\$ 4,244,803	\$ 4,274,883
Mandatory continuing legal education	770,160	-	-	770,160	-	770,160	801,480
Seminars, conferences, programs, and luncheons	1,151,853	-	60,558	1,212,411	62,191	1,274,602	1,327,121
Royalties	414,758	-	-	414,758	-	414,758	426,433
Contributions and grants	102,020	-	-	102,020	402,197	504,217	501,274
Advertising	235,059	-	-	235,059	-	235,059	226,014
Annual meeting	337,513	-	-	337,513	-	337,513	315,901
Lawyer advertising filing fees	286,100	-	-	286,100	-	286,100	281,225
Disciplinary assessment processing	50,514	-	-	50,514	-	50,514	46,667
Gain on investments, net	792,960	-	93,376	886,336	4,691	891,027	801,836
Interest and dividends, net	269,886	38,218	58,333	366,437	1,398	367,835	360,109
Rental income	56,124	-	-	56,124	-	56,124	56,124
Sales of membership labels	4,003	-	-	4,003	-	4,003	5,551
Penalties	14,050	-	2,450	16,500	-	16,500	19,225
Other income	18,479	-	-	18,479	13,356	31,835	6,450
Net assets released from restrictions	692,799	-	-	692,799	(692,799)	-	-
Total support, revenue, gains, and reclassifications	9,259,411	38,218	396,387	9,694,016	(208,966)	9,485,050	9,450,293
Expenses							
Program services:							
Governance	913,835	-	-	913,835	-	913,835	849,020
Communications and publications	641,029	-	-	641,029	-	641,029	596,552
Member outreach and diversity	459,012	-	-	459,012	-	459,012	422,038
Membership services and meetings	781,910	-	-	781,910	-	781,910	513,577
Access to Justice	693,607	-	-	693,607	-	693,607	645,564
Practice management and assistance	2,139,740	-	-	2,139,740	-	2,139,740	2,121,737
Information technology	568,286	-	-	568,286	-	568,286	549,976
Mandatory CLE	349,042	-	-	349,042	-	349,042	345,498
Membership and finance	531,552	-	-	531,552	-	531,552	525,882
Judges and Lawyers Assistance Program	503,074	-	-	503,074	-	503,074	427,242
Louisiana Center for Law and Civic Education	154,671	-	-	154,671	-	154,671	171,375
Sections	-	-	169,217	169,217	-	169,217	191,747
Legal Specialization Fund	-	-	134,975	134,975	-	134,975	133,016
Total program services	7,735,758	-	304,192	8,039,950	-	8,039,950	7,493,224
Supporting services:							
General operations	744,100	-	-	744,100	-	744,100	651,539
Total expenses	8,479,858	-	304,192	8,784,050	-	8,784,050	8,144,763
Change in Net Assets	779,553	38,218	92,195	909,966	(208,966)	701,000	1,305,530
Net Assets							
Beginning of year	12,600,094	1,020,112	2,217,931	15,838,137	2,344,309	18,182,446	16,876,916
End of year	\$13,379,647	\$1,058,330	\$2,310,126	\$16,748,103	\$2,135,343	\$18,883,446	\$18,182,446

See accompanying notes to consolidated financial statements.

**LOUISIANA STATE BAR ASSOCIATION
AND AFFILIATES**

Consolidated Statement of Functional Expenses

For the year ended June 30, 2024
(with comparative totals for 2023)

	Program Services					Practice Management and Assistance
	Governance	Communications and Publications	Member Outreach and Diversity	Membership Services and Meetings	Access To Justice	
Expenses						
Committees	\$ 27,488	\$ -	\$ -	\$ 2,941	\$ 479	\$ 21,227
Committee on Bar Admissions support	-	-	-	215,320	-	-
Computer assisted legal research	-	-	-	-	-	124,644
Conferences	-	-	-	-	-	-
Contributions and sponsorships	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Directors - expenses	20,918	5,754	-	-	-	-
Dues and subscriptions	-	540	995	-	2,990	-
Equipment and supplies	-	-	-	-	-	-
House of Delegates	24,511	-	-	-	-	-
Insurance	-	-	-	-	-	-
Intern stipends	-	-	-	-	12,000	-
Internet	-	-	-	-	-	-
IT support	-	-	-	-	-	-
Local bar outreach	-	-	29,922	-	-	-
Louisiana Bar Journal	-	184,895	-	-	-	-
Meetings and summer school	-	-	-	373,721	-	-
Nominations and elections	15,307	-	-	-	-	-
Officers and board	221,630	-	-	-	-	-
Other expenses	186	-	-	-	3	7,713
Printing and postage	-	-	238	-	275	2,433
Professional services	-	-	-	-	-	-
Projects	-	-	46,470	-	15,194	-
Property management	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Salaries and benefits	453,124	448,211	298,868	188,433	594,188	1,358,635
Seminars and programs	-	-	67,324	-	54,536	591,672
Software and upgrades	-	-	-	-	-	-
Supplies, awards, and gifts	1,212	395	2,149	181	1,505	10,102
Telephone	1,244	1,234	1,787	1,314	1,814	4,593
Travel and training	-	-	11,259	-	10,623	18,721
Young Lawyers Division	148,215	-	-	-	-	-
Total functional expenses	\$ 913,835	\$641,029	\$459,012	\$781,910	\$693,607	\$2,139,740

See accompanying notes to consolidated financial statements.

LOUISIANA STATE BAR ASSOCIATION
AND AFFILIATES

Consolidated Statement of Functional Expenses

For the year ended June 30, 2024
(with comparative totals for 2023)

	Program Services						Legal Specialization Fund
	Information Technology	Mandatory CLE	Membership and Finance	JLAP	LCLCE	Sections	
Expenses							
Committees	\$ -	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ -
Committee on Bar Admissions support	-	-	-	-	-	-	-
Computer assisted legal research	-	-	-	-	-	-	-
Conferences	-	-	-	5,749	1,342	-	-
Contributions and sponsorships	-	-	-	-	-	33,794	-
Depreciation	-	-	-	-	-	-	-
Directors - expenses	2,880	-	-	-	-	-	-
Dues and subscriptions	-	-	-	1,695	-	-	435
Equipment and supplies	22,764	-	-	6,995	1,557	-	-
House of Delegates	-	-	-	-	-	-	-
Insurance	-	-	-	3,474	2,169	-	-
Intern stipends	-	-	-	-	-	-	-
Internet	10,737	-	-	-	-	-	-
IT support	3,106	-	-	-	-	-	120
Local bar outreach	-	-	-	-	-	-	-
Louisiana Bar Journal	-	-	-	-	-	-	-
Meetings and summer school	-	-	-	-	-	-	-
Nominations and elections	-	-	-	-	-	-	-
Officers and board	-	-	-	-	-	-	-
Other expenses	2,604	14,750	-	5,932	1,925	523	383
Printing and postage	-	4,104	43,087	-	191	86	2,119
Professional services	-	-	38,162	21,290	9,741	-	-
Projects	2,292	-	-	-	-	-	-
Property management	-	-	-	4,194	-	-	-
Rent	-	-	-	32,000	34	-	3,000
Salaries and benefits	400,077	324,724	448,719	365,926	81,743	43,210	119,664
Seminars and programs	-	-	-	26,517	15,034	80,971	7,989
Software and upgrades	120,970	-	-	10,100	-	-	-
Supplies, awards, and gifts	-	3,547	(258)	8,582	10,395	3,958	463
Telephone	2,856	1,642	717	9,813	-	22	606
Travel and training	-	-	1,125	807	30,540	6,653	196
Young Lawyers Division	-	-	-	-	-	-	-
Total functional expenses	<u>\$568,286</u>	<u>\$349,042</u>	<u>\$531,552</u>	<u>\$503,074</u>	<u>\$154,671</u>	<u>\$169,217</u>	<u>\$134,975</u>

LOUISIANA STATE BAR ASSOCIATION
AND AFFILIATES

Consolidated Statement of Functional Expenses

For the year ended June 30, 2024
(with comparative totals for 2023)

Expenses	Total Program Expenses	Supporting Services		Total Expenses	
		General Operations			
			2024	2023	
Committees	\$ 52,410	\$ -	\$ 52,410	\$ 53,906	
Committee on Bar Admissions support	215,320	-	215,320	-	
Computer assisted legal research	124,644	-	124,644	124,644	
Conferences	7,091	-	7,091	11,946	
Contributions and sponsorships	33,794	-	33,794	65,450	
Depreciation	-	142,893	142,893	137,298	
Directors - expenses	29,552	-	29,552	27,950	
Dues and subscriptions	6,655	-	6,655	6,388	
Equipment and supplies	31,316	13,024	44,340	45,269	
House of Delegates	24,511	-	24,511	20,081	
Insurance	5,643	148,887	154,530	121,486	
Intern stipends	12,000	-	12,000	12,000	
Internet	10,737	-	10,737	13,819	
IT support	3,226	-	3,226	3,059	
Local bar outreach	29,922	-	29,922	22,866	
Louisiana Bar Journal	184,895	-	184,895	189,031	
Meetings and summer school	373,721	-	373,721	330,104	
Nominations and elections	15,307	-	15,307	13,549	
Officers and board	221,630	-	221,630	201,025	
Other expenses	34,019	4,002	38,021	30,836	
Printing and postage	52,533	6,414	58,947	62,328	
Professional services	69,193	2,064	71,257	72,123	
Projects	63,956	-	63,956	52,892	
Property management	4,194	153,171	157,365	169,273	
Rent	35,034	-	35,034	33,627	
Salaries and benefits	5,125,522	229,277	5,354,799	5,088,986	
Seminars and programs	844,043	-	844,043	790,435	
Software and upgrades	131,070	-	131,070	125,893	
Supplies, awards, and gifts	42,231	9,320	51,551	40,256	
Telephone	27,642	21,130	48,772	47,388	
Travel and training	79,924	13,918	93,842	103,722	
Young Lawyers Division	148,215	-	148,215	127,133	
Total functional expenses	<u>\$8,039,950</u>	<u>\$744,100</u>	<u>\$8,784,050</u>	<u>\$8,144,763</u>	

**LOUISIANA STATE BAR ASSOCIATION
AND AFFILIATES**

Consolidated Statement of Cash Flows

For the year ended June 30, 2024
(with comparative totals for 2023)

	2024	2023
Cash Flows From Operating Activities		
Change in net assets	\$ 701,000	\$1,305,530
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	142,893	137,298
Loss on disposal of property and equipment	-	3,006
Gain on investments	(891,027)	(801,836)
Increase (decrease) in accounts receivable	(11,350)	2,648
(Increase) decrease in other receivables	10,780	(9,436)
Decrease in contribution receivable	107,101	90,092
Decrease in accrued interest receivable	20,179	4,157
Increase in prepaid expenses	(52,724)	(11,792)
Increase (decrease) in deferred revenue	(435,367)	87,237
Increase (decrease) in accounts payable and accrued expense	142,326	(108,192)
Decrease in due to broker	(499,998)	-
Net cash provided by (used in) operating activities	(766,187)	698,712
Cash Flows From Investing Activities		
Purchase of investments	(4,178,675)	(5,688,313)
Proceeds from sale of investments	5,351,264	5,052,001
Purchases of property and equipment	(204,042)	(26,436)
Net cash provided by (used in) investing activities	968,547	(662,748)
Net Increase In Cash and Cash Equivalents	202,360	35,964
Cash and Cash Equivalents		
Beginning of year	4,857,309	4,821,345
End of year	\$5,059,669	\$4,857,309
Noncash Investing and Financing Activities		
Addition of operating right-of-use asset	\$ -	\$ 104,308
Addition of operating lease liability	\$ -	\$ 104,308
Investment purchases pending settlement	\$ -	\$ 500,000

See accompanying notes to consolidated financial statements.

LOUISIANA STATE BAR ASSOCIATION AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2024

Note 1 — ORGANIZATION AND NATURE OF ACTIVITIES

The Louisiana State Bar Association (LSBA) is a nonprofit corporation organized under the laws of the State of Louisiana (R.S.37:211). The objects and purposes of LSBA are to regulate the practice of law, advance the science of jurisprudence, promote the administration of justice, uphold the honor of the Courts and the profession of law, encourage cordial intercourse among its members, and generally, to promote the welfare of the profession in the State of Louisiana. LSBA is self-governing, and its membership is comprised of all persons who are now, or may hereafter be, licensed to practice law in the State of Louisiana.

Note 2 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Accounting

The consolidated financial statements of the Louisiana State Bar Association and Affiliates (the "Association") are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

b. Consolidation Policy

The consolidated financial statements of the Association as of and for the year ended June 30, 2024 include the accounts of LSBA; Judges and Lawyers Assistance Program, Inc. (JLAP); and Louisiana Center for Law and Civic Education, Inc. (LCLCE). JLPA and LCLCE are exempt organizations under Section 501(c)(3) of the Internal Revenue Code. LSBA is the sole member of JLAP. LSBA and LCLCE entered into an agreement through which LSBA committed to provide funding to LCLCE and which gave LSBA's Board of Governors the power to appoint the Board of Directors of LCLCE. Since LSBA has both an economic interest in and control of each of these organizations, the financial positions and activity of JLAP and LCLCE are included in these consolidated financial statements. All material intra-entity transactions have been eliminated.

c. Financial Statement Presentation

The Association's net assets, support and revenues, and expenses are classified based on the existence or absence of restrictions. Accordingly, the net assets of the Association and changes therein are classified and reported as follows:

- **Net Assets without Donor Restrictions** - Net assets that are not subject to donor or grantor restrictions and, unless subject to board designations to be used for a specific purpose, may be expended for any purpose in performing the primary objectives of the Association. The Association receives membership dues, conference fees, and other revenues which are designated for expenditure and accounted for by the Legal Malpractice Insurance Fund; Legal Specialization Fund; and each of the Section accounts created by the House of Delegates. Certain other net assets without restrictions have been designated by the Board of Governors for capital expenditures related to the Bar Center building.
- **Net Assets with Restrictions** - Net assets subject to donor or grantor stipulations that may or will be met either by actions of the Association or its affiliates and/or the passage of time, or net assets that are maintained in perpetuity. During the year ended June 30, 2020, the Louisiana Supreme Court transferred funds from its administration of the Mandatory Continuing Legal Education (MCLE) program to the Association. Fifty percent of the funds transferred were restricted for funding JLAP and fifty percent were restricted for initiatives benefiting the education of new attorneys, including providing continuing legal education programs at no cost. Net assets related to Access to Justice Program - Project Grants, Access to Justice Program - Legal Services, Young Lawyers Division - Grant Funds, Young Lawyers Division - Bridging the Gap, and are restricted for those purposes. The net assets of JLAP and LCLCE are restricted for use by those entities and, therefore, are presented as net assets with restrictions in the consolidated financial statements.

d. Comparative Financial Information

The consolidated financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Association's consolidated financial statements as of and for the year ended June 30, 2023, from which the summarized information was derived.

e. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

f. Cash and Cash Equivalents

For purposes of the Consolidated Statement of Cash Flows, the Association considers all highly liquid investments in money market funds, other than endowment assets included in investments, to be cash equivalents.

g. Accounts Receivable

Accounts receivable primarily represent amounts due for program services. Receivables are individually evaluated for collectability and an allowance is provided for any that are deemed by management to be uncollectible. No allowance for credit losses was considered necessary as of June 30, 2024 or 2023.

h. Contributions Receivable

Contributions receivable consist of unconditional promises to give and are recorded in the year the promise is made. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give expected to be collected in future years are recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discount is included in contribution revenue. The discount will be recognized as contribution revenue in future fiscal years as the discount is amortized over the duration of the contributions.

Conditional promises to give are recognized when the conditions on which they depend are substantially met and the promises become unconditional. As of June 30, 2024 and 2023, there were no outstanding conditional promises to give.

i. Investments

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 7 for a discussion of fair value measurements.

Unrealized gains and losses on investments are included in the Consolidated Statement of Activities as increases or decreases in net assets without restriction unless their use is restricted. Investment income and realized and unrealized gains and losses from the investment accounts referred to as the Core and Operating Investments are without restrictions. Income earned on the investments of the Legal Malpractice Insurance Fund, Legal Specialization Fund, and Section accounts is Board-designated for use for those specific purposes. Income earned on the assets of LCLCE is restricted for that use by LCLCE.

j. Property and Equipment

Property and equipment acquisitions are recorded at cost if purchased or fair value if contributed. Depreciation is recorded over the estimated useful lives of the respective assets using the straight-line method. The useful lives range from 3 to 10 years for furniture and equipment, from 10 to 15 years for building improvements, and 39 years for the building. Additions and major improvements are capitalized, while expenditures for maintenance and repairs are expensed as incurred.

k. Leases

The Association determines whether an arrangement is a lease at its inception. Effective with the adoption of Accounting Standards Codification (ASC) 842, *Leases*, (ASC 842) on July 1, 2022, leases are classified as either operating leases or finance leases. Lease right-of-use assets and lease liabilities are recognized at the present value of the future lease payments, generally for the base noncancellable lease term, at the lease commencement date for each lease. The Association has elected to use the risk-free rate as a practical expedient to determine the present value of future lease payments when the interest rate implicit in the lease is not readily determinable. The right-of-use asset is amortized, and the lease liability is accreted over the lease term. Prior to July 1, 2022, the Association accounted for leases in accordance with ASC 840. Rent expense for operating leases was recognized on a straight-line basis over the lease term.

The statement of financial position as of June 30, 2024 includes an Affiliate's operating lease right-of-use asset and operating lease liability. Amortization of the right-of-use asset and accretion of the lease liability is included in rent in the statement of functional expenses for the year ended June 30, 2024. The Association had no material finance or capital leases as of June 30, 2024 or June 30, 2023.

l. Deferred Revenue

Deferred revenue consists of dues received in advance for the following year and registration fees received as of year-end for seminars to be held in the following year.

m. Revenue Recognition

Contributions and grants are recognized when cash, securities, or other assets, and unconditional promises to give, or notification of a beneficial interest is received. Conditional promises to give are recognized when the conditions on which they depend have been substantially met.

Revenue from exchange transactions is recognized when the related performance obligation has been met. The Association has the following exchange transactions:

Membership dues: Membership dues are recognized as LSBA's performance obligation is satisfied over the annual membership period by the provision of member benefits.

Mandatory continuing legal education; seminars, conferences, programs, and luncheons; and annual meeting: The Association conducts several educational events and meetings for members throughout the year for which fees are charged. The related performance obligation is satisfied, and revenue is recognized when the event has occurred.

Advertising: LSBA accepts advertising in the Louisiana Bar Journal, Bar Briefs, and on its website. The performance obligation related to the sale of advertising space is satisfied, and the related revenue is recognized, when the advertising is published.

Lawyer advertising filing fees: LSBA offers advertisement review and filing services to members for a predetermined fee. This obligation is satisfied, and revenue is recognized when the member's advertisement is reviewed and filed.

Disciplinary assessment processing: Fees for performing this service are recognized when the related assessments are processed.

Rental income: Rental income is recognized over the period to which it pertains.

n. Contributed Services

A portion of the Association's functions, including educational activities and publications, is conducted by unpaid volunteers. The value of this contributed time is not reflected in the accompanying consolidated financial statements since the volunteers' time does not meet the criteria for recognition under accounting principles generally accepted in the United States of America.

o. Functional Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Salaries and benefits are allocated based on estimates of time and effort. Utilities, which are included in property management expense in the Consolidated Statement of Functional Expenses, are allocated based on estimated usage by department. All other expenses are directly charged to the applicable program.

p. Reclassifications

Certain prior period amounts have been reclassified to conform to the current year presentation. The reclassification of these prior period amounts had no impact on net assets or changes in net assets in the 2023 consolidated financial statements.

q. Subsequent Events

Management evaluates events occurring subsequent to the date of the consolidated financial statements in determining the accounting for and disclosure of transactions and events that affect the consolidated financial statements. Subsequent events have been evaluated through October 16, 2025, which is the date that the consolidated financial statements were available to be issued.

Note 2 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Note 3 — CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following as of June 30, 2024 and 2023:

	2024	2023
Operating:		
LSBA	\$2,345,901	\$2,081,004
Affiliates, Sections, Funds, and Grant Funds:		
LSBA	1,417,234	1,616,864
LCLCE	444,512	405,896
JLAP	852,022	753,545
	2,713,768	2,776,305
Totals	\$5,059,669	\$4,857,309

Note 4 — CONCENTRATIONS

The Association periodically maintains cash and cash equivalents in bank accounts in excess of insured limits. The Association has not experienced any losses and does not believe that significant credit risk exists as a result of this practice. As of June 30, 2024, the Association had cash and cash equivalents of approximately \$2.1 million in excess of insured limits.

Membership dues are a substantial portion of LSBA's revenue. Membership in LSBA is mandatory for attorneys practicing in Louisiana.

Note 5 — CONTRIBUTION RECEIVABLE

Unconditional promises by donors to make contributions to JLAP are included in the consolidated financial statements at the present value of expected future cash flows discounted at 2.25%. Contributions receivable as of June 30, 2024 and 2023 consists of the following:

	2024	2023
Unconditional promises to give	\$ 72,137	\$ 181,995
Less unamortized discount	(556)	(3,313)
Contributions receivable, net	\$ 71,581	\$ 178,682
Amounts due in:		
Less than one year	\$ 72,137	\$ 131,995
One to five years	-	50,000
Totals	\$ 72,137	\$ 181,995

No allowance for uncollectible contributions was considered necessary as of June 30, 2024 and June 30, 2023.

Note 6 — INVESTMENTS

Investments held as of June 30, 2024 and 2023 are summarized as follows:

	2024		2023	
	Cost	Fair Value	Cost	Fair Value
LSBA:				
Operating:				
Common stock	\$ 3,492,027	\$ 7,674,406	\$ 3,603,164	\$ 7,104,575
Corporate bonds	4,472,176	4,258,936	5,879,080	5,611,598
U.S. Treasury bill	1,798,542	1,812,612	1,384,700	1,396,344
Municipal bonds	200,015	191,240	200,015	183,676
Board-designated:				
Common stock	568,021	928,234	607,983	857,620
Corporate bonds	514,067	488,396	471,148	436,469
Variable annuity contract	258,729	258,729	309,847	309,847
Total - LSBA	11,303,577	15,612,553	12,455,937	15,900,129
LCLCE:				
With restrictions:				
Pooled asset fund	43,637	50,033	42,314	44,019
Total - LCLCE	43,637	50,033	42,314	44,019
Totals	\$ 11,347,214	\$ 15,662,586	\$ 12,498,251	\$ 15,944,148

Note 6 — INVESTMENTS (Continued)

Presented below is a summary of realized and unrealized gains and losses on investments as of and for the years ended June 30, 2024 and 2023:

	2024		
	Cost	Fair Value	Excess of Fair Value Over Cost
Balances as of June 30, 2024	\$ 11,347,214	\$ 15,662,586	\$ 4,315,372
Balances as of June 30, 2023	\$ 12,498,251	\$ 15,944,148	3,445,897
Unrealized gain on investments			869,475
Realized gain on investments, net			21,552
Gain on investments			\$ 891,027
	2023		
	Cost	Fair Value	Excess of Fair Value Over Cost
Balances as of June 30, 2023	\$ 12,498,251	\$ 15,944,148	\$ 3,445,897
Balances as of June 30, 2022	\$ 11,356,685	\$ 14,006,002	2,649,317
Unrealized gain on investments			796,580
Realized gain on investments, net			5,256
Gain on investments			\$ 801,836

Interest and dividends earned on investments for the years ended June 30, 2024 and 2023 were \$367,835 and \$360,109, respectively, net of investment expenses of \$65,257 and \$48,099, respectively.

Note 7 — ASSETS MEASURED AT FAIR VALUE

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Association has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of June 30, 2024 and 2023.

- *Common stock and U.S. treasury bills.* Valued at the closing price reported on the active market on which the individual securities are traded.
- *Corporate and municipal bonds.* Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value of yields currently available on comparable securities of issuers with similar credit ratings.
- *Money market funds.* Valued at the daily closing price as reported by the fund. Money market funds held by the Association are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Association are deemed to be actively traded.
- *Variable annuity contract.* Valued at cash redemption value as reported to the Association by MassMutual Financial Group.
- *Pooled asset fund.* Certain investments are held in a pooled asset fund managed by the Louisiana Bar Foundation (LBF). These investments are reported at NAV which approximates fair value and are included in Level 2 in the fair value hierarchy. The LBF pooled asset funds are diversified and include a mix of primarily equity and fixed income securities.

These methodologies may produce fair value calculations that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Association believes these valuation methodologies are appropriate and consistent with those of other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Note 7 — ASSETS MEASURED AT FAIR VALUE (Continued)

The following tables set forth by level within the fair value hierarchy, the Association's assets at fair value as of June 30, 2024 and 2023:

Description June 30, 2024	Total Assets Measured At Fair Value	Based on:		
		Quoted Prices In Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Investments:				
Common stock:				
Information technology	\$ 2,578,800	\$ 2,578,800	\$ -	\$ -
Financials	1,263,663	1,263,663	-	-
Health care	1,272,122	1,272,122	-	-
Consumer staples	958,254	958,254	-	-
Communication services	781,692	781,692	-	-
Industrials	755,879	755,879	-	-
Consumer discretionary	503,169	503,169	-	-
Energy	390,084	390,084	-	-
Telecommunication	98,977	98,977	-	-
Corporate bonds:				
Credit rating:				
A	187,800	-	187,800	-
AA-	198,811	-	198,811	-
BBB+	1,434,789	-	1,434,789	-
BBB	2,238,685	-	2,238,685	-
BBB-	687,247	-	687,247	-
U.S. treasury bills	1,812,612	1,812,612	-	-
Municipal bonds	191,240	-	191,240	-
Variable annuity contract	258,729	-	258,729	-
Pooled asset fund	50,033	-	50,033	-
Totals - investments	15,662,586	10,415,252	5,247,334	-
Money market funds included in cash and cash equivalents				
	2,337,480	2,337,480	-	-
Totals	\$18,000,066	\$12,752,732	\$5,247,334	\$ -

Note 7 — ASSETS MEASURED AT FAIR VALUE (Continued)

Description	Total Assets Measured At Fair Value	Based on:		
		Quoted Prices In Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
<u>June 30, 2023</u>				
Investments:				
Common stock:				
Information technology	\$ 2,071,227	\$ 2,071,227	\$ -	\$ -
Health care	1,825,873	1,825,873	-	-
Consumer staples	1,257,307	1,257,307	-	-
Financials	1,220,252	1,220,252	-	-
Industrials	926,183	926,183	-	-
Consumer discretionary	705,337	705,337	-	-
Communication services	681,200	681,200	-	-
Energy	358,471	358,471	-	-
Real estate	299,961	299,961	-	-
Utilities	198,115	198,115	-	-
Materials	10,350	10,350	-	-
Corporate bonds:				
Credit rating:				
A	184,429	-	184,429	-
AA-	194,369	-	194,369	-
BBB+	1,394,877	-	1,394,877	-
BBB	2,200,872	-	2,200,872	-
BBB-	481,438	-	481,438	-
U.S. treasury bonds	1,396,344	1,396,344	-	-
Municipal bonds	183,676	-	183,676	-
Variable annuity contract	309,848	-	309,848	-
Pooled asset fund	44,019	-	44,019	-
Totals - investments	15,944,148	10,950,620	4,993,528	-
Money market funds included in cash and cash equivalents				
	1,147,664	1,147,664	-	-
Totals	\$17,091,812	\$12,098,284	\$4,993,528	\$ -

Note 8 — RISKS AND UNCERTAINTIES

The Association invests in various investments including stocks and fixed income obligations. Investment securities, in general, are subject to various risks such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments could occur in the near term and that such change could materially affect amounts reported on the consolidated financial statements.

Note 9 — PROPERTY AND EQUIPMENT

Major classes of property and equipment as of June 30, 2024 and 2023 are summarized as follows:

	2024	2023
LSBA		
Louisiana Bar Center:		
Building	\$ 1,881,646	\$ 1,881,646
Improvements	1,915,720	1,860,401
Furniture and equipment	582,756	582,756
	4,380,122	4,324,803
Less accumulated depreciation	(3,014,169)	(3,019,999)
	1,365,953	1,304,804
JLAP		
Furniture and equipment	30,219	30,219
Less accumulated depreciation	(30,219)	(30,219)
	-	-
Property and equipment, net	\$ 1,365,953	\$ 1,304,804

Depreciation expense for the years ended June 30, 2024 and 2023 totaled \$142,893 and \$137,298, respectively.

Note 10 — NET ASSETS

Net assets consist of the following as of June 30, 2024 and 2023:

	2024	2023
Net assets with donor restrictions:		
Net assets with purpose restrictions - LSBA		
New Attorney Initiative	\$ 595,488	\$ 619,289
Fund for JLAP	149,304	337,718
Young Lawyers Division - Bridging the Gap	16,353	16,353
Young Lawyers Division - Grant Fund	4,250	5,000
Access to Justice Program - Project Grants	2,137	2,140
Total net assets with purpose restrictions - LSBA	767,532	980,500
Net assets with time or purpose restrictions - JLAP	897,459	920,428
Net assets with purpose restrictions - LCLCE	420,319	399,362
Net assets restricted in perpetuity - LCLCE	50,033	44,019
Total net assets with donor restrictions	2,135,343	2,344,309

Note 10 — NET ASSETS (Continued)

	2024	2023
Net assets without donor restrictions - LSBA:		
Board-designated net assets:		
Legal Malpractice Insurance Fund	1,503,818	1,377,987
Capital Reserves	855,003	1,020,112
Legal Specialization Fund	300,982	339,874
Sections:		
Administrative Law	6,606	6,419
Alternative Dispute Resolution	35,919	34,797
Animal Law	11,284	6,804
Antitrust and Trade Regulation Law	4,509	4,217
Appellate Section	8,979	8,069
Art, Entertainment, and Sports Law Section	2,353	2,704
Bankruptcy Law	3,661	2,127
Bench and Bar	6,087	8,802
Civil Law and Litigation	35,846	33,639
Class Action, Mass Tort, and Complex Litigation Law	11,025	11,715
Consumer Protection Law	6,650	6,590
Corporate and Business Law	12,583	9,868
Criminal Law	832	821
Environmental Law	15,389	13,343
Family Law	24,653	28,407
Fidelity, Surety, and Construction Law	38,472	36,823
Francophone	1,977	1,502
Government and Public Law	6,266	5,230
Health Law	12,840	13,548
Immigration Law	2,883	2,522
Insurance, Tort, Workers' Compensation, and Admiralty Law	26,887	19,561
Intellectual Property	5,099	6,679
International Law	3,598	4,038
Labor Relations and Employment Law	31,730	28,359
Mineral Law	41,892	42,599
Minority Involvement	9,897	10,079
Public Utility	23,365	21,945
Solo and Small Firm	8,016	10,035
Taxation	27,632	43,197
Trusts, Estate, Probate, and Immovable Property Law	78,396	75,631
Total - Sections	505,326	500,070
Total board-designated net assets - LSBA	3,165,129	3,238,043

Note 10 — NET ASSETS (Continued)

	2024	2023
Undesignated net assets - available for operations - LSBA	13,582,974	12,600,094
Total net assets without donor restrictions	16,748,103	15,838,137
Total net assets	\$ 18,883,446	\$ 18,182,446

Net assets restricted in perpetuity represent gifts to LCLCE's endowment. LCLCE has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gifts to the donor-restricted endowment fund as of the date of the gift unless there are explicit donor stipulations to the contrary. As of June 30, 2024 and 2023, there were no such donor stipulations. As a result of this interpretation, LCLCE retains in perpetuity (a) the original value of initial and subsequent gift amounts (including promises to give net of discount and allowance for doubtful accounts) donated to the Endowment and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by LCLCE in a manner consistent with the standard of prudence prescribed in UPMIFA. LCLCE considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the fund, (2) the purpose of the donor-restricted endowment fund, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) its other resources, and (7) its investment policies.

As of June 30, 2024 and 2023, the endowment fund consisted solely of donor-restricted net assets with a carrying value of \$50,033 and \$44,019, respectively. For the years ended June 30, 2024 and 2023, the change in the endowment fund balance was comprised of investment return of \$6,014 and \$1,824, respectively. The endowment net assets consist of cash held and administered by the Louisiana Bar Foundation. Investment earnings on the endowment funds is reported in donor-restricted net assets. No distributions may be made from the endowment assets administered by the Louisiana Bar Foundation until the fund reaches a threshold of \$100,000.

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). LCLCE has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under the law. As of June 30, 2024 and 2023, the fair value of the endowment funds is in excess of original gift values.

Note 11 — REVENUE FROM CONTRACTS WITH CUSTOMERS

The following table provides information about significant changes in deferred revenue for the years ended June 30, 2024 and 2023.

	2024	2023
Deferred membership dues, beginning of year	\$2,946,892	\$2,859,655
Revenue recognized that was included in deferred membership dues at the beginning of the year	(2,946,892)	(2,859,655)
Increase in deferred revenue due to cash received during the year	2,511,525	2,946,892
Deferred membership dues, end of year	\$2,511,525	\$2,946,892
Accounts receivable from contracts with customers were as follows:		
	2024	2023
Accounts receivable, beginning of year	\$31,959	\$39,424
Accounts receivable, end of year	\$43,309	\$31,959

Note 12 — RENTAL INCOME

A portion of the Louisiana Bar Center building not currently needed for the Association's operations is rented to the Judiciary Commission of Louisiana under a month-to-month lease which commenced on July 1, 2016. Rental income for the years ended June 30, 2024 and 2023 totaled \$56,124 and \$56,124, respectively.

Note 13 — RETIREMENT PLAN

The Association has a defined contribution plan covering substantially all employees who meet certain eligibility requirements. The plan is a profit-sharing plan with a cash or deferred arrangement. The contributions during the years ended June 30, 2024 and 2023 totaled \$353,513 and \$348,917, respectively.

Note 14 — CONSOLIDATED AFFILIATES

As discussed in Note 2b, the Association entered into an agreement with LCLCE which gave it an economic interest in and control of LCLCE, effective June 7, 2010. The Association committed to provide annual funding to LCLCE annually for an initial term of five years with automatic renewals in one-year increments unless either party elects to terminate the agreement. During the years ended June 30, 2024 and 2023, funding totaled \$63,000 per year. Net assets of the consolidated affiliate totaling \$470,352 and \$443,381 have been included in the Consolidated Statements of Financial Position as of June 30, 2024 and 2023, respectively.

Effective September 29, 2014, JLAP amended and restated its bylaws, making LSBA its sole member. The Association has committed to providing annual funding to JLAP in an amount to be determined annually. During the years ended June 30, 2024 and 2023, funding totaled \$188,414 and \$218,864, respectively. Net assets of JLAP totaling \$897,459 and \$920,428 have been included in the Consolidated Statements of Financial Position as of June 30, 2024 and 2023, respectively.

Note 15 — RELATED PARTIES

The Association and the Louisiana Civil Justice Center (LCJC) are separate functioning organizations sharing a common mission. The LSBA's Board of Governors appoints the LCJC Board of Governors. LCJC is currently inactive, but in prior years, LSBA processed payroll for LCJC. As of June 30, 2024 and 2023, payroll funds receivable from LCJC totaled \$53,153.

The Association and the Louisiana Client Assistance Foundation (LCAF) are separately functioning organizations sharing a common mission. The LSBA's Board of Governors appoints the LCAF Board of Governors. There were no transactions between the Association and LCAF during the years ended June 30, 2024 and 2023.

Note 16 — INCOME TAXES

The Association is exempt from federal income taxes under Section 501(c)(6) of the Internal Revenue Code and qualifies as an organization that is not a private foundation as defined in Section 509(a) of the Internal Revenue Code. It is exempt from state income taxes under Section 121(6) of Title 47 of the Louisiana Revised Statutes of 1950. Net operating profits from unrelated business income, if any, are subject to federal and state income tax. The Association had taxable unrelated business income from the sale of advertising in its publications for the years ended June 30, 2024 and 2023 of approximately \$9,000 and \$11,500, respectively. Unrelated business income tax totaled \$1,893 and \$2,412 for the years ended June 30, 2024 and 2023, respectively.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Association and recognize a tax liability (or asset) if the Association has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service or other taxing authorities. Management has analyzed the tax positions taken by the Association, and has concluded that as of June 30, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the consolidated financial statements. The Association is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 17 — AVAILABILITY OF FINANCIAL ASSETS

The Association is substantially supported by membership dues, seminar and conference fees, and investment income. Certain programs of the Association are also supported by contributions, which typically are restricted by the donor for use in that program. Because a restriction requires resources to be used in a particular manner or in a future period, the Association must maintain sufficient resources to meet those responsibilities to its donors. Thus, certain financial assets may not be available for general expenditure within one year. As part of the Association's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due. The Association has established guidelines for making decisions related to managing short-term cash reserves and other investments in a prudent manner.

Note 17 — AVAILABILITY OF FINANCIAL ASSETS (CONTINUED)

The following reflects the Association's financial assets as of June 30, 2024 and 2023, reduced by amounts not available for general use due to restrictions.

	2024	2023
Financial assets:		
Cash and cash equivalents	\$ 5,059,669	\$ 4,857,309
Accounts receivable	43,309	31,959
Other receivables	8,975	19,755
Receivable from LCJC	53,153	53,153
Contributions receivable, net	71,581	178,682
Accrued interest receivable	29,922	50,101
Investments	15,662,586	15,944,148
Total financial assets	20,929,195	21,135,107
Less amounts unavailable for general expenditures within one year, due to:		
Assets with donor restrictions:		
Restricted for specified periods or purposes	(2,085,310)	(2,300,290)
Restricted in perpetuity	(50,033)	(44,019)
Financial assets available to meet cash needs for general expenditures within one year before governing board designations	18,793,852	18,790,798
Less: governing board designations	(3,165,129)	(3,238,043)
Financial assets available to meet cash needs for general expenditures within one year	\$ 15,628,723	\$ 15,552,755

Note 18 — LEASE

JLAP leases office space under a 60-month operating lease agreement which was renewed for 36 months extending from December 1, 2022 through November 30, 2025 at a base rent of \$2,667 per month. Because the discount rate implicit in the lease is not readily determinable, JLAP utilized the 2.85% risk-free rate of return as of July 1, 2022, the date of the adoption of ASC 842, as the discount rate in measuring the operating lease right-of-use asset and lease liability. As of June 30, 2024 and 2023, the operating right-of-use asset and operating lease liability totaled \$44,379 and \$74,645, respectively, net of discounts of \$956 and \$2,698, respectively. Remaining undiscounted lease payments total \$45,335, with \$32,000 and \$13,335 due during the years ending June 30, 2025 and 2026, respectively. For the years ended June 30, 2024 and 2023, rent expense under the lease totaled \$32,000 and \$30,621, respectively.

Note 19 — COMMITMENTS

Beginning with the year ended June 30, 2024, the Louisiana Supreme Court, the Louisiana Attorney Disciplinary Board, and LSBA implemented a two-year pilot program for funding the Committee on Bar Admissions. Under the program, LSBA will transfer \$10 of each member's annual dues to the Committee on Bar Admissions. During the year ended June 30, 2024, LSBA provided \$215,320 in funding to the Committee on Bar Admissions.

Since 2005, the Association has had an agreement with Fastcase.com, Inc. ("Fastcase"), to provide members of the Association with unlimited access to the Fastcase legal research system. Effective in June 2018, the agreement was extended for an additional five-year term. At the end of the term, the agreement will automatically renew in one-year increments until such a time either party elects to terminate the agreement. Fees under this agreement totaled \$124,644 for each of the years ended June 30, 2024 and 2023. Fees remaining under the agreement will be \$124,644 for the year ending June 30, 2024.

22nd Annual Louisiana Justice Community Conference Focuses on Tools for Effective Advocacy

The 22nd Annual Louisiana Justice Community Conference (LJCC), hosted by the LSBA in November 2025, brought together civil legal aid attorneys and advocates from across the state to advance access to justice for underserved communities. Offered at no cost to Louisiana's civil legal aid providers, the conference continued the LSBA's commitment to strengthening public-interest legal services. This year's theme, Tools for Effective Advocacy in a Changing Legal Landscape, highlighted the need for adaptability, innovation and collaboration in addressing evolving client and community needs.

The conference opened with remarks from LSBA President Edward J. Walters, Jr. and Louisiana Bar Foundation leader Deidre D. Robert, followed by a keynote address from Judge Dana M. Douglas of the U.S. 5th Circuit Court of Appeals, who emphasized the critical role civil legal aid plays in ensuring meaningful access to justice. Programming included a Child in Need of Care pre-conference for children's attorneys, along with sessions addressing appellate preservation, education advocacy, representation of undocumented children, ethical considerations in representing sibling groups and challenges facing crossover youth.

Throughout the two-day conference, advocates participated in sessions focused on managing systemic change, student loan developments and the impacts of emerging technologies on low-income communities. Additional programming offered practical guidance on in forma pauperis cases, navigating cases involving self-represented litigants and ensuring accessibility for clients facing language or disability barriers.

The annual Civil Legal Aid Awards Ceremony recognized outstanding contributions to public-interest law. Allyson

D. Tuttle, director of Project SAVE at Catholic Charities Archdiocese of New Orleans, received the Legal Service Excellence in Advocacy Award for her decades of work representing survivors of domestic abuse. The Legal Service Innovation Award was presented to Lagniappe Law Lab and Louisiana Applesseed for the Louisiana Legacy Application, a will-generation platform expanding access to essential estate planning documents for low-income individuals statewide.

The conference also recognized Ashley Johnson-Alford for completing the Legal Innovators for Tomorrow Domestic Violence Program, honoring her work representing domestic violence and Child in Need of Care clients across southeast Louisiana. Through its programming, awards and collaborative discussions, the 2025 LJCC reaffirmed the LSBA's commitment to supporting civil legal aid advocates and advancing equitable access to justice for all Louisianans.

LBF and LSBA Co-Host Statewide Pro Bono Summit

The Louisiana Bar Foundation and the LSBA Access to Justice Program co-hosted a statewide Pro Bono Summit on Nov. 21, held in conjunction with the annual Louisiana Justice Community Conference in Baton Rouge. The one-day summit brought together pro bono leaders, advocates and program professionals from across Louisiana to strengthen collaboration and advance statewide pro bono efforts.

The summit opened with facilitated discussions focused on recruitment,

retention, volunteer engagement and organizational capacity, helping participants identify shared challenges and opportunities for collaboration. National pro bono strategist Kelly Tautges of K. Tautges Consulting led the session, guiding participants in developing priorities and long-term strategies to build sustainable pro bono capacity across the state. Ideas generated during the summit will inform the work of the LSBA Access to Justice Pro Bono Subcommittee in the coming year.

2026 LBLs Annual Dues Notices: Payments Due by March 10 to Avoid Penalties

2026 Annual Dues Notices have been mailed to all qualified Louisiana Board of Legal Specialization (LBSL) specialists. The completed original dues notice together with proof of professional liability insurance and the appropriate fee should be mailed or delivered to the LBSL office located at 601 St. Charles

Avenue, New Orleans, LA 70130, no later than March 10, 2026 to avoid a penalty assessment.

For more information, contact Mary Ann Wegmann, Specialization Director, Louisiana Board of Legal Specialization, at (504)619-0128, or email maryann.wegmann@lsba.org.

Expanding Access to Justice: Highlights from the LSBA's 11th Annual Lawyers in Libraries Week and National Celebrate Pro Bono Week

By Stephanie Beaugh

Every October, Louisiana attorneys unite with libraries and community partners across the state to bring free, accessible legal help directly to those who need it most. Coinciding with Pro Bono Week in Louisiana and National Celebrate Pro Bono Week, the Louisiana State Bar Association (LSBA) hosts a variety of events to highlight the strength of the state's pro bono spirit and the profession's commitment to expanding access to justice. This year's events included LSBA's 11th Annual Lawyers in Libraries Week, partnerships with corporate counsel and outreach with law students.

Lawyers in Libraries

Held October 20–25, 2025, this year's Lawyers in Libraries events combined traditional Ask-a-Lawyer sessions with new, innovative programming that reached even further into underserved areas in Louisiana. Together, these efforts reflect the LSBA's continuing mission to meet Louisianans where they are, whether that's in the library, online, or through emerging

Legal Help Access Points.

Throughout Pro Bono Week, volunteer attorneys met with patrons in and outside of libraries statewide, providing free legal information on issues ranging from family law and successions to housing and consumer rights and more. Participants were able to meet one-on-one with attorneys, ask questions and leave with a clearer understanding of their next legal steps.

"It is vital that attorneys donate their time to help our communities and is part of our commitment to serve," said Eve Sarco Reardon. "Not only does it feel great to help people, but we really take a burden off their shoulders when we donate our time and expertise. Thank you for having me at Lawyers in Libraries!"

To ensure accessibility across all parishes, the LSBA also coordinated phone-based consultations for those unable to attend in person. Additionally, the LSBA hosted a lineup of educational webinars for the public called Law Talks, which were streamed live on Facebook. Topics included: Bankruptcy, Child Custody, Wills & Estate Planning, Interdictions & Alternatives and Navigating Online Legal Resources. These online sessions drew

hundreds of viewers and expanded access to legal information throughout Louisiana.

Lawyers in Libraries: New Features in 2025

Legal Help Access Point

The 2025 Lawyers in Libraries Week introduced several first-time initiatives to address some of Louisiana's most pressing civil legal challenges. One of the new features included an innovative approach to virtual legal consultations at the Beauregard Library utilizing the Legal Help Access Point. The virtual consultations connected residents in remote communities in Beauregard Parish with volunteer attorneys via video conferencing. This new approach not only modernizes the program but also demonstrated how pro bono efforts can adapt through technology to remove barriers to access.

Estate Planning Clinic

Another major focus this year was on heirs' property issues, a topic that affects countless families across the state. Through two in-person presentations in partnership with Louisiana Appleseed, participants at different St. Tammany Parish librar-



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Louisiana
State Bar
Association

Larry Smith
General

Unpaid

ies learned how to clear titles, protect inherited property and ensure generational wealth remains within families. On Oct. 24, Lawyers in Libraries and Louisiana Appleseed hosted the first joint Legacy and Estate Planning Clinic, where volunteer attorneys helped participants prepare simple wills, powers of attorney and medical powers of attorney on-site. It was an invaluable resource for residents seeking to take control of their estate planning.

Special Thanks to All Lawyers in Libraries Volunteers

Thanks to all volunteers and library partners, it was one of the most successful years to date. 192 attorneys signed up to volunteer their time at 206 events in 64 different branch locations throughout the state. By the end of the week, attorneys provided more than 500 hours of pro bono service at Lawyers in Libraries events. Visit www.lsba.org/ATJ for a full list of attorney volunteers and library partners.

Celebrating Pro Bono with Corporate Counsel

In addition to the many Lawyers in Library events, the LSBA continues to encourage partnerships between corporate legal departments and nonprofit organizations as part of its broader effort to expand the network of pro bono providers statewide. A standout highlight of this year's collaboration and celebration of pro bono was the increased participation of corporate counsel who volunteered their time to provide legal guidance through Free Legal Answers (FLA) Clinics.

Entergy's Legal Department once again demonstrated its commitment to community service by hosting Entergy's 5th Annual Free Legal Answers Day in celebration of National Pro Bono Week. This year's event showcased the power of corporate counsel leading through service, with Entergy attorneys, staff and partners answering 118 legal questions and contributing 224 total pro bono hours. In total, 112 participants joined the effort, including 64 Entergy employees, 8 law students, 33 outside counsel and 7 FLA administrators and Access to Justice partners. Partner law firms included Baker Donelson, Balch,

Bradley, Duggins Wren, and Quattlebaum, and law students participated from Loyola University New Orleans College of Law, St. Mary's University School of Law, and the University of Arkansas at Little Rock – Bowen School of Law.

Entergy's FLA Day continues to exemplify how corporate legal departments can make a meaningful impact through pro bono service. By lending their expertise in consumer law, contracts, and small business issues, Entergy's corporate counsel and partners provided accessible, practical legal guidance to those in need. Their participation underscores how business and community service can go hand in hand – building trust, expanding access to justice, and showcasing the compassion and professionalism that define Louisiana's legal community.

Pro Bono with Law Students

Alongside Pro Bono Week events, LSBA staff also met with law students to highlight the importance of pro bono. ATJ staff presented to law students at the LSU Paul M. Hebert Law Center Public Interest Law Society program and at Loyola University New Orleans College of Law throughout the week.

Presentations included sessions on the use of Limited Scope Representation as a way to expand client base and access while assisting low to moderate income clients as a way to close the Justice Gap, and highlighted the need for these services in Louisiana, especially in the civil legal deserts.

By engaging law students in statewide

initiatives like Lawyers in Libraries, the LSBA helps instill a lasting commitment to pro bono service early in their careers—ensuring the next generation of Louisiana lawyers continues the legacy of accessibility and public trust.

Looking Ahead

Across Louisiana, attorneys from all sectors devoted their time and talents to this year's Lawyers in Libraries events and other pro bono events, reflecting the strong sense of civic responsibility that defines the state's legal community. Volunteers described the experience of meeting people in libraries and offering practical legal guidance as deeply rewarding, noting that such engagement helps build trust and shows the public that lawyers are approachable and compassionate. As the LSBA looks ahead, Lawyers in Libraries and other pro bono efforts continue to grow through new technologies, partnerships and outreach strategies, uniting attorneys, corporate counsel, law students and libraries under a shared mission to expand access to justice and reaffirm the profession's commitment to the public.

Stephanie M. Beagh is the Louisiana State Bar Association's Access to Justice projects counsel. She is the liaison to the Children's Law, Legal Services for Persons with Disabilities and ATJ Commission's Self-Represented Litigation Committees. She assists in the development and implementation of Self-Help Resource Centers for litigants without attorneys. (stephanie.beagh@lsba.org; New Orleans)



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JUDGES IN THE CLASSROOM

LAWYERS IN THE CLASSROOM

February, 2026

To Members of the Bar,

The Louisiana Center for Law and Civic Education (LCLCE) is partnering with the Louisiana Supreme Court, Louisiana State Bar Association, and Louisiana District Judges Association to promote the **Lawyers in the Classroom** and **Judges in the Classroom** programs.

Our goal is to compile a pool of volunteer professionals from the legal community who are willing to visit classrooms and present on law-related topics. Students will benefit from having members of the legal community share their practical and real-world experiences.

The **Lawyers in the Classroom** and **Judges in the Classroom** programs have materials available on a wide variety of topics in the area of civics and law-related instruction, appropriate at the elementary, middle and high school level. Contact the LCLCE for an illustrative listing of the many topics/lessons that may be used to assist in classroom presentations and are available to judges and attorneys upon request.

If you would like to volunteer to participate in the **Lawyers in the Classroom** and **Judges in the Classroom** programs, please complete and return the attached form. The LCLCE will match your schedule with a classroom in your area that has requested a presentation.

If you have any questions, please utilize the contact information found on the enrollment form. We look forward to hearing from you.

Hon. John L. Weimer
Chief Justice
Louisiana Supreme
Court

Scott L. Sternberg
President
Louisiana Center for Law
and Civic Education

Edward J. Walters, Jr.
President
Louisiana State Bar
Association

Hon. Robin D. Pittman
President
Louisiana District
Judges Association



Louisiana
State Bar
Association

Serving the Public. Serving the Profession.



JUDGES IN THE CLASSROOM

LAWYERS IN THE CLASSROOM



Volunteer to Visit a Classroom in your Area!

Would you like to make a law-related presentation in a classroom in your area?

Name of Judge/Lawyer: _____

Address: _____

City: _____ Zip: _____

Primary Email Address: _____

Secondary Email Address: _____

Phone: _____ Best time to call: _____

Juris Doctorate (name of school): _____

Examples of teachers' requests:

- *I am going to review the three branches of government with my 5th grade class the first week of May. I would like a member of the legal community to visit my class that week.*
- *I would like a discussion on the consequences of inappropriate behavior by juveniles.*
- *I would like a Law Day presentation for my 10th graders in either April or May.*
- *I have no specific topic in mind but would appreciate the opportunity to have someone from the legal community visit my middle school classroom the first week in October.*

Specific topic you would like to present: _____

Grade level preference: Elementary School Middle School High School

Please indicate two or more days of the week that work best for you: _____

Schools in your area (important) _____

As requests are received from educators, the LCLCE will contact you to discuss scheduling a school visit.

Please return to Peggy.Cotogno@lsba.org Fax: (504) 528-9154
Mail: Louisiana Center for Law and Civic Education, 601 St. Charles Avenue, New Orleans, LA 70130
For additional information: (504) 619-0134, <http://www.lclce.org/judges-in-the-classroom-programs.html>

MANAGING EXPECTATIONS: FRAMEWORK FOR ATTORNEYS

Attorneys often struggle with managing the expectations of those around them, including partners, clients, colleagues and even themselves. This challenge can lead to feelings of frustration, stress, isolation, anger and a sense of inadequacy, as they attempt to meet unrealistic standards that may not align with their own values or capabilities. I believe these feelings arise from the tension between attorneys' personal beliefs about their role in the legal profession and the broader expectations placed on them by the profession itself. This dissonance can ultimately drive attorneys to engage in behavior that may be perceived as "unprofessional" or "uncivil."¹

To navigate this issue and resolve this dissonance in my work with clients, it is crucial to categorize expectations into four types — expectations we have of ourselves; expectations we have of others; expectations others have of us; and the expectations we *believe* others have of us. By recognizing and addressing these categories, attorneys can more effectively manage their emotional responses and interactions, reducing the pain and frustration associated with unmet or misaligned expectations. This, in turn, allows them to become better legal professionals.

The first type of expectation — those we have of ourselves — is often shaped by past experiences and societal conditioning. For instance, many attorneys hold themselves to high standards of productivity and perfection, believing they must be constantly available and capable of resolving every issue before they can take time for themselves. These internalized expectations of what it means to be a "zealous" and "top-rated" attorney can actually lead to self-criticism and burnout.

The second type involves the expectations we have of others. This is a common source of frustration, as we may uncon-

sciously project our standards onto colleagues or clients. For example, expecting others to be as meticulous or responsive as we are creates friction when these expectations are not met. Moreover, the lack of explicit communication often exacerbates this issue, leaving room for misunderstanding, bitterness and disappointment.

The third type, the expectations others have of us, includes the demands placed upon us by clients, courts and peers. These expectations, if not clearly communicated, can lead to preventable misunderstandings and unmet needs. Coupled with the uncertainty around the boundaries allowable in each unique circumstance, an attorney may feel pressured to deliver results in unrealistic time frames or to take on responsibilities beyond their capacity, leading to burnout, regret and resentment.

The fourth type — expectations we think others have of us — is particularly insidious because it is based on assumptions rather than explicit communication. These assumptions can lead to unnecessary stress, overcommitment and even depression and hopelessness. For instance, attorneys might believe that their colleagues expect them to handle a case single-handedly and to have an opposition memo ready by Monday at 7 a.m., even when the expectation has not been explicitly stated.

I would proffer that the mismanagement of expectations not only leads to personal frustration but also contributes to the broader issue of incivility within the legal profession. Unmet or unspoken expectations can manifest as impatience, disrespect, and a lack of empathy in professional interactions. By changing the way we work within our profession, we can change the profession itself. To effectively manage expectations and reduce associated stress, focus on three key strategies:

1) Clarify. Make it a habit to regularly

seek clarification from others, including opposing counsel. If the next step or expected outcome is unclear, take the time to ask a question you're afraid to ask. *It's better to blush than to rush.*

2) Communicate. Explicitly communicate your expectations. Whether it's a client deadline or a colleague's role on a case, clear communication aligns everyone's understanding and reduces the potential for conflict.

3) Challenge. Periodically evaluate and challenge the expectations you believe others have of you. This involves acknowledging and letting go of assumptions that are not explicitly confirmed, thereby reducing unnecessary stress.

"When we expect of others what we expect of ourselves, we will always find pain." I learned this lesson the hard way, as much of our frustration arises from our own projections and assumptions. By consciously addressing and managing these expectations, we can foster healthier relationships and a more professional and fulfilling practice of law.

FOOTNOTE

1. This article is a modified excerpt from a current work-in-progress. All opinions are the author's and do not reflect the LSBA.

Sheila M. Wilkinson is a Joyful and Thriving™ attorney, licensed master social worker, coach, consultant, educator and the host of two podcasts, Build Your Joyful and Thriving Lawyer Life™ and What Would Sheila Say?.™ She splits her time between New Orleans and Brussels, serves several nonprofits in the Greater New Orleans area and is a member of the Louisiana State Bar Association's Committee on the Profession and CLE Committee. Her website is: sheilawilkinson.com. (sheila@smwplc.com; P.O. Box 9012, Metairie, LA 70055)



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2025 HONOREES



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Hon. Dana M. Douglas



DISTINGUISHED ATTORNEY
Michael A. Patterson



DISTINGUISHED PROFESSOR
Monica Hof Wallace



CALOGERO JUSTICE AWARD
Hon. Freddie Pitcher, Jr. (Ret.)

BEWARE! WHAT YOU JUST MAILED TO THE COURTHOUSE DIDN'T GET FILED!

We all know the old adage: the times, they are a-changing. With regard to filing documents in civil matters in 2026, this is an understatement. Officially, the legislature has ended fax filing effective Jan. 1, 2026. While the legislature has pronounced that all parishes are required to have an available e-filing system, the deadline for compliance has been pushed back. We all know that some parishes are not as well funded as others and will struggle to get an e-filing system up and running; this could take several years. In any event, some parishes, as we all know, have e-filing systems already in place and many of us have been using those services for several years now. However, on Jan. 1, 2026, some certain clerks of court will no longer accept mail-in filings. Only in-person or e-filing will be available in those parishes. Pitfalls exist for e-filing that may tend to suggest we go back to the old days of in-person filing.

When I was informed that some clerks of court would no longer accept mail-in filings, I shook it off as impossible and almost refused to accept that this is the new reality. I remain in shock, but have also thought through the consequences of this very significant change forced on the practice of law.

I have heard that some clerks of court have issued notices to attorneys letting them know that mail-in filings will no longer be accepted. That is good information and if you receive a notice, be certain to let your staff know that a given court has made it known that mail will no longer be accepted. And good luck keeping it straight which clerks do and which clerks don't. To date, I have not yet received a notice from any court indicating such. That should tell you something: it is very possible, if not more probable, you will not know whether a

clerk refuses mail until it is too late! Your memo in opposition that you mailed in was not filed and you find out when you show up for the hearing that neither the clerk nor the judge know anything about it. Even worse, that petition you filed two months before prescription would run... yep, in the garbage and you need to call your malpractice carrier.

We all must do a little more leg work on the front end ahead of filing documents. Before filing, likely you or your staff will call to ask for costs. Be sure to instruct your staff to also confirm what methods of filing are available. Then make a decision, based on geography, logistics and your calendar, as to how you plan to get your document filed timely. Does it make sense to drive the document there to ensure it is filed? Do you have enough time to work with the clerk to confirm the e-filing is properly paid for and accepted? Is the e-filing system for that parish one that is reliable and/or has not given you trouble in the past?

Something that many practitioners do not know is that e-filing is all subject to clerk of court approval. In some parishes, the clerk can (and will) reject your filing for any number of reasons, including overpaying for the filing. This is a pitfall in its truest form. Attorneys have no statutory protections when using e-filing. There is no receipt available, no confirmation to show that you attempted to file it on the deadline, and worse, no statute in effect to offer you protection if you get payment made to the clerk within a certain timeframe after submission of the papers. If the clerk rejects your filing, they usually will let you know (ironically) by placing a notice of rejection in the mail or they may just not tell you at all, and again, you find out the hard way. In either event, you find out about the rejection too late and you missed your deadline by a mile.



Again...get your malpractice carrier on speed-dial. If you have a document that must be filed on a given deadline and the clerk does not approve your document the day you file it or gets busy and does not process it until the next day, then you lose the filing date on that deadline and your filing date is the next day (or worse, whenever they get around to it). In other words, just e-filing it and sending it off into the ether on your deadline does not mean you have filed your document timely. If you are e-filing on your deadline, you must contact the clerk of court, follow up and confirm that it has been received, all costs paid and approved by the clerk. If filing on the deadline, it appears now to be best practice to file in person.

Anyone know a good runner?

Barbara Irwin, born and raised in Louisiana, has practiced law since graduating from LSU's Paul M. Hebert Law Center in 2002. Her practice focuses on commercial and insurance litigation, construction law, personal injury matters, and wills and successions. She has extensive experience handling both bench and jury trials, as well as matters before Louisiana's courts of appeal. (birwin@pujolirwin.com; New Orleans)



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HEARING THE BLUES¹ & FEELING THE HOLIDAY HANGOVER

I'm just tired. I cannot let anyone know that I feel useless. What's my true purpose in life? Am I a help or a hindrance? Everything happening in my life has left me feeling empty and drained. Lately, it's been so overwhelming, and I'm not sure if I'm doing things right.

I don't know what to do next. I'm just trying to survive. Everything feels so heavy. I want to rest, but I don't know how or where to find rest.

It's okay to have questions and feel this way. It's okay not to have all the answers and simply be tired. Sometimes, the hardest part is admitting that you need a break. It makes sense that you are feeling exhausted after pushing yourself for so long. Billable hours, client crises, court deadlines, ethical obligations, every little thing adds up. You might be surprised at how much a little rest can help. Perhaps it is not about solving everything right now but rather giving yourself permission to pause.

When life keeps demanding more than you have to give, feeling exhausted is not a sign of weakness; it is a sign that you have been trying very hard. Feeling empty or unsure about your next step does not mean you are failing; it means you are human.

The pressing question is: where do legal professionals turn when the world expects you to have all the answers, even while your own heart is filled with questions? Who can you confide in when whispering, "I'm not okay," risks being misunderstood, judged, or labeled "unfit" to practice?

While the world sang "Joy to the World" in December, some attorneys quietly heard a different soundtrack, one where familiar carols shifted into minor keys. Year-end legal deadlines, unresolved cases and financial pressures can intensify stress for some lawyers. The

holidays do not evoke cheerful feelings for all; instead, they stir up old traumas and trigger an abuse of substance use and/or mental health issues such as depression, anxiety, stress, burnout, grief, substance abuse, gambling problems and even suicidal thoughts.

At JLAP, we understand that transitioning back to everyday life after the holidays can be challenging. Even with Mardi Gras approaching, some may feel fatigued, stressed, irritable or sad especially just after the holidays in January and February. Although we are surrounded by vibrant shades of purple, green and gold intended to lift our spirits, we must also manage case workloads, client expectations, personal responsibilities and court deadlines. Despite the abundance of advice on coping with holiday stress, these reactions can be more intense and complex within the legal practice, where sustained performance and emotional regulation are routinely required.

It is important to remember that you are not alone. Many lawyers experience increased strain during the post-holiday months, influenced by various personal and professional factors. One common factor is a literal or figurative holiday hangover, in which individuals may indulge in food and drink over the holidays, often neglecting their regular exercise routines. Changes in routine, increased social demands, hectic schedules with little downtime can be exhausting, particularly for introverts who might find social interactions draining, even when surrounded by family and friends. For some, they may feel lonely once family members leave, or the absence of loved ones who were unable to be present or unmet holiday expectations only intensifies the feelings of grief or loneliness—these layered pressures can make it hard to transition back

to full professional demands.

Even those whose holidays went well and who maintained their exercise and eating plans may still experience a sense of letdown or mood issues after the new year. Winter weather can make some individuals more susceptible to seasonal depression. Furthermore, the arrival of credit card bills from holiday spending and the impending tax season can feel overwhelming.

So, how can we, as lawyers, protect ourselves or elevate our spirits during the January-February slump? While we take pride in our resilience, it is essential to address feelings of depression or symptoms that resemble depression rather than endure them in silence.

Making a few lifestyle adjustments can help you manage the gloomy, chilly months and cope with temporary feelings of depression and exhaustion after the holidays. These adjustments include regular physical activity, adequate sleep and a healthy diet. For lawyers, these habits can help support focus, judgment and stamina in a profession that demands sustained attention and sound decision-making. Small, consistent steps can make a meaningful difference in your overall well-being.

To start, find an exercise you enjoy. Consider activities like brisk walking, jogging, swimming, dancing or team sports. Having a workout buddy can also keep you motivated and make exercising more enjoyable. Once you begin exercising regularly, focus on recovery, including getting enough sleep. For lawyers in today's fast-paced society, some mistakenly view sleep deprivation as a badge of honor. However, lack of sleep can lead to serious physical and mental health issues, including an increased risk of chronic diseases, impaired cognitive function and mood disorders. Aim for at least seven hours of sleep each

night. If you struggle with sleep, creating a consistent routine, such as going to bed and waking up at the same time every day, can be beneficial.

Self-care, including physical activity, nutrition and adequate rest, directly affects cognitive functioning and stress tolerance, essential in the legal profession which demands clear thinking, measured responses and sound decision-making. Regular movement can help regulate stress and improve focus during long workdays and high-stakes interactions, while sleep, often sacrificed in the name of productivity within the legal profession, plays a critical role in memory, impulse control and judgment. Treating exhaustion as a badge of honor increases the risk of errors, strained professional relationships and burnout.

Equally important is allowing space outside of work for recovery, as legal practice frequently blurs the line between professional obligation and personal depletion, particularly for those in leader-

ship or client-facing roles. Making room for restorative activities, whether time with family, creative pursuits, time outdoors or moments of quiet, helps prevent stress from becoming cumulative and unmanageable and supports long-term effectiveness, ethical judgment and personal well-being. Prioritizing self-care is essential to maintaining a healthy, balanced lifestyle.

If you experience persistent feelings of sadness or anxiety, trouble concentrating, insomnia, irritability, a loss of interest in things you once enjoyed or any thoughts of self-harm, please do not hesitate to seek professional help. Seeking support is a sign of strength, not weakness, and there are confidential resources available to help you navigate these feelings without stigma.¹

Consider calling JLAP directly at (985) 778-0571; emailing us at jlap@louisianajlap.com; or visiting our website, www.LouisianaJLAP.com. Your call is completely confidential.

If your inner music feels off-

key, dissonant, or is drowned out by pressure, you do not have to carry that melody alone. Let JLAP be your safe haven. JLAP offers a confidential, judgment-free space for healing, a place where you can lay down your burdens and breathe again.

Your voice still matters, and we are here to help you rediscover your harmony.

FOOTNOTE

1. Harrell, Terry and Loretta Olesky. "JLAP: Post-holiday blues: Yes, it really is a 'thing.'" *The Indiana Lawyer*. Jan. 25, 2017. <https://www.in.gov/courts/jlaphelps/files/post-holiday-blues-il-jan-25-2017.pdf>.

Dr. Angela White-Bazile, Esq., is the executive director of the Louisiana Judges and Lawyers Assistance Program, Inc. (JLAP) and can be reached at (985)778-0571, toll-free (866)354-9334 or by email at jlap@louisianajlap.com.



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SUIT UP 2025 – JUNE 9–27, 2025

The Louisiana State Bar Association’s (LSBA) Suit Up for the Future High School Summer Legal Institute and Internship Program had another successful year, with 22 students completing the program. The three-week program (June 9 – 27, 2025) included abridged law school sessions, job shadowing opportunities at law firms, courts, and agencies, and field trips to courts and agencies.



Suit Up at the CDC. First Row: Bailey I. Williams; Estefania J. Antunez; Shelby D. Gordon. Second Row: Cheyenne M. Lewis; Selin G. Greer; Danie M. Hamilton; Julianna A. Cunnikin; Ximena G. Vasquez; Honorable Tracey E. Flemings-Davillier, Orleans Parish Criminal District Court, Section B, New Orleans; Angelica H. Rodriguez; Otto K. Massie. Third Row: Emma L. Ladisky; Mary C. Bowlin; Nhachi C. Vu; Sylvia C. Capiton; Tyler D. Bickham; Abigail A. Schoen; Macy J. Hall. Fourth Row: Benjamin B. So, Intern, 2023 Suit Up Alumnus, Tulane University, New Orleans; William T. David, Intern, 2023 Suit Up Alumnus, Morehouse College, Atlanta, GA; Ja’Wayne A. White; Christopher H. Juge II; Ja’Ryan D. Berryhill.



Suit Up at the DA Office. Second Row: Ja’Ryan D. Berryhill; Christopher H. Juge II; Abigail A. Schoen; Emma L. Ladisky; Cheyenne M. Lewis; Victoria G. Baez; Shelby D. Gordon; Mary C. Bowlin; Macy J. Hall; Otto K. Massie; Ja’Wayne A. White. First Row: Nhachi C. Vu; Ximena G. Vasquez; Sylvia C. Capiton; Selin G. Greer; Bailey I. Williams; Micah Ince, Chief of Staff & Executive Assistant District Attorney, Orleans Parish District Attorney’s Office, New Orleans; Keith D. Lampkin, Chief of Operations & External Affairs, Orleans Parish District Attorney’s Office, New Orleans; Angelica H. Rodriguez; Julianna A. Cunnikin; Danie M. Hamilton; Tyler D. Bickham.



Suit Up at USDC EDLA. Ja’Wayne A. White; Bailey I. Williams; Danie M. Hamilton; Sylvia C. Capiton; Selin G. Greer; Makenzie R. Jackson; Macy J. Hall; Ximena G. Vasquez; Tyler D. Bickham; Mary C. Bowlin; Shelby D. Gordon; Victoria G. Baez; William T. David, Intern, 2023 Suit Up Alumnus, Morehouse College, Atlanta, GA; Abigail A. Schoen; Ja’Ryan D. Berryhill; Emma L. Ladisky; Nhachi C. Vu; Angelica H. Rodriguez; Julianna A. Cunnikin; Otto K. Massie.



A job shadowing opportunity was provided at 24th Judicial District Court. Hon. Shayna Beevers Morvant, 24th Judicial District Court, Division M, Gretna; Shelby D. Gordon.



A job shadowing opportunity was provided by the Law Department of Entergy Services, LLC. Jasmine Bellard, Entergy-Sponsored ATJ Developing Leadership Intern, Louisiana State Bar Association, New Orleans; Cheyenne M. Lewis; Marcus Brown, General Counsel, Entergy Services, Inc., New Orleans; Otto K. Massie



A job shadowing opportunity was provided by the Law Department of Deutsch Kerrigan LLP. Casey B. Wendling, Partner, Deutsch Kerrigan, LLP, New Orleans; Catherine R. Filippi, Deutsch Kerrigan, LLP, New Orleans; Makenzie R. Jackson; Christopher H. Juge II; Victoria G. Baez; Karina Shareen, Deutsch Kerrigan, LLP, New Orleans.



A job shadowing opportunity was provided by the Law Department of Irwin, Fritchie, Moore & Daniels, L.L.C. Macy J. Hall; Darlene D. Peters, Partner, Irwin, Fritchie, Urquhart, Moore & Daniels, L.L.C., New Orleans; Otto K. Massie.



A job shadowing opportunity was provided by the Law Department of Kelly Hart Pitre. Demarcus J. Gordon, Partner, Kelly Hart Pitre, New Orleans; Bailey I. Williams; Shelby D. Gordon; Angelica H. Rodriguez; Loulan J. Pitre, Partner in Charge, Kelly Hart Pitre, New Orleans.

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REPORTING DATES 12/2/25 & 12/4/25

REPORT BY DISCIPLINARY COUNSEL

Public matters are reported to protect the public, inform the profession and deter misconduct. Reporting date Dec. 2, 2025.

Decisions

Glenn M. Constantino, Jr., Subiaco, AR (2025-OB-01148) **Reinstated to the practice of law**, by order of the Louisiana Supreme Court on Oct. 14, 2025. JUDGMENT FINAL and EFFECTIVE Oct. 14, 2025.

Daniel Pancoast Cullen, Mandeville (2025-B-01013) **Consented to a period of suspension for 90 days with all but 30 days deferred subject to a two-year period of probation and restitution**, by order of the Louisiana Supreme Court on Nov. 5, 2025. JUDGMENT FINAL and EFFECTIVE November 5, 2025. *Gist:* Respondent neglected a legal matter; failed to communicate with his clients; and failed to return an unreasonable and unearned portion of a fee.

Gerald V. Dandeneau, Smithtown, NY (2025-B-1028) **consented to being Enjoined for a period of one year and one day from seeking admission to the Louisiana State Bar or seeking admission to practice in Louisiana on a temporary or limited basis, including but not limited to seeking *pro hac vice* admission before a Louisiana court pursuant to Supreme Court Rule**

XVII, § 13 or seeking limited admission as an in-house counsel pursuant to Supreme Court Rule XVII, § 14, by order of the Louisiana Supreme Court on Sept. 24, 2025. JUDGMENT FINAL and EFFECTIVE Sept. 24, 2025. *Gist:* Respondent assumed the representation of clients in Louisiana and appeared on their behalf in a Louisiana Court without first seeking *pro hac vice* admission.

Dounnisei Kuo Gbalazeh, Philadelphia PA (2025-B-00684) **Disbarment extended for an additional five years**, by order of the Louisiana Supreme Court on Oct. 1, 2025. JUDGMENT FINAL and EFFECTIVE Oct. 15, 2025. *Gist:* Respondent accepted a fee for legal services while she was ineligible to practice law, failed to return the unearned fee, and failed to cooperate with the ODC in its investigation.

Burton P. Guidry, Abbeville (2025-OB-1376) **transferred to Disability Inactive status**, by order of the Louisiana Supreme Court on Nov. 6, 2025. JUDGMENT FINAL and EFFECTIVE Nov. 6, 2025. *Gist:* Mr. Guidry cannot practice law pending further orders from the Court.

Ronald Sidney Haley, Jr., Baton

Rouge (2025-B-00478) **Suspended from the practice of law for one year and one day** by order of the Louisiana Supreme Court on Sept. 10, 2025. JUDGMENT FINAL and EFFECTIVE Sept. 24, 2025. *Gist:* Mr. Haley failed to perform any work on his clients' behalf. Mr. Haley also engaged in the unauthorized practice of law during a period of suspension.

Gary J. Haynes, Lafayette (2025-B-1211) **Interim Suspension**, by order of the Louisiana Supreme Court on Oct. 17, 2025. JUDGMENT FINAL and EFFECTIVE Oct. 17, 2025.

Christopher Hummel Kane, Metairie (2025-B-1293) **Consented to a period of suspension of one year and one day, with all but ninety days deferred**, by order of the Louisiana Supreme Court on Nov. 19, 2025. JUDGMENT FINAL and EFFECTIVE Nov. 19, 2025. *Gist:* Respondent employed and supervised an individual who impersonated an attorney and engaged in the unauthorized practice of law for personal financial gain.

Benjamin John Barrow Klein, Baton Rouge (2025-B-0927) **Suspended from the practice of law for a period of one year and one day** by order of the Louisiana Supreme Court on Sept. 16, 2025. JUDGMENT FINAL and EFFECTIVE Sept. 30, 2025. *Gist:* The respondent neglected legal matters; failed to communicate with a client; engaged in dishonest conduct; engaged in conduct prejudicial to the administration of justice; and failed to cooperate with the ODC's investigation.

Stephen C. LeBlanc, Baton Rouge (2025-OB-01267) **Permanently resigned in lieu of discipline**, by order of the Louisiana Supreme Court on Nov. 19, 2025. JUDGMENT FINAL and EFFECTIVE Nov. 19, 2025.

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LSBA FILING NO: LA-24-17847		

DISCIPLINARY REPORT: UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF LOUISIANA

The following is a verbatim report of the matters acted upon by the United States District Court for the Middle District of Louisiana, pursuant to its Disciplinary Rules. This information is published at the request of that court, which is solely responsible for the accuracy of its content. This report is as of December 4, 2025.

Respondent	Disposition	Date Filed	Docket No.
Jade Rachalle Blasingame	Disbarred (Reciprocal)	9/26/2025	16-mc-00008
Chester J. Rothkamm, Jr.	Suspended (Reciprocal)	10/7/2025	25-mc-00105
Michael Lynn Harris	Suspended (Reciprocal)	10/7/2025	25-mc-00104
Salvador Randazzo	Suspended (Reciprocal)	10/9/2025	25-mc-00108
Benjamin John Barrow Klein	Suspended (Reciprocal)	10/14/2025	25-mc-00111
Sonceree Smith Clark	Suspended (Reciprocal)	10/30/2025	25-mc-00120
Gary J. Haynes	Suspended (Reciprocal)	11/3/2025	25-mc-00122
Dorothy Tarver	Suspended	11/26/2025	24-mc-00096
Cristobal M. Galindo	Precluded from Admission	11/26/2025	24-mc-00096

Discipline continued from page 334

Eric E. Malveau, New Orleans (2025-B-01027) **Consented to a one year and one day period of suspension, with all but thirty days deferred. Following the active portion of the suspension, respondent shall be placed on probation for one year**, by order of the Louisiana Supreme Court on Sept. 24, 2025. JUDGMENT FINAL and EFFECTIVE Sept. 24, 2025. *Gist:* Respondent neglected a legal matter, failed to communicate with a client, engaged in a conflict of interest, and failed to properly terminate a representation.

Laura T. Marler, Opelousas (2025-OB-00751) **Permanently resigned in lieu of discipline**, by order of the Louisiana Supreme Court on Sept. 10, 2025. JUDGMENT FINAL and EFFECTIVE Sept. 10, 2025.

Henry D.H. Olinde, Jr., Baton Rouge (25-CD-031) **Probation for a period of two years with conditions**, by order of the Louisiana Attorney Disciplinary Board on Oct. 16, 2025. JUDGMENT FINAL and EFFECTIVE on Oct. 16, 2025. *Gist:* Respondent mishandled his client trust account.

Robert E. Piper, Jr., New Orleans (2025-OB-1400) **transferred to**

Disability Inactive status, by order of the Louisiana Supreme Court on Nov. 14, 2025. JUDGMENT FINAL and EFFECTIVE Nov. 14, 2025. *Gist:* Mr. Piper cannot practice law pending further orders from the Court.

Salvador J. Randazzo, Madisonville (2025-B-00772) **Suspended from the practice of law for three years with eighteen months deferred**, by order of the Louisiana Supreme Court on Sept. 10, 2025. JUDGMENT FINAL and EFFECTIVE Sept. 24, 2025. *Gist:* Respondent filed pleadings containing

Continued on page 336



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DISCIPLINARY REPORT: UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF LOUISIANA

The following is a verbatim report of the matters acted upon by the United States District Court for the Eastern District of Louisiana, pursuant to its Disciplinary Rules. This information is published at the request of that court, which is solely responsible for the accuracy of its content. This report is as of December 2025.

Respondent	Disposition	Date Filed	Docket No.
Conrad, Richard T. III	Permanent Resignation	09/29/25	25-1583
Harris, Michael Lynn	[Reciprocal] Suspension, partially deferred	11/19/25	25-1921
Klein, Benjamin John Barrow	[Reciprocal] Suspension	11/19/25	25-1922
Randazzo, Salvador J.	[Reciprocal] Suspension, partially deferred	11/03/25	25-1874
Rothkamm, Chester J. Jr.	[Reciprocal] Suspension	11/19/25	25-1924
Thomas, Stacey L.	[Reciprocal] Suspension	11/19/25	25-1923
Tyson, Christopher Antonio	[Reciprocal] Suspension	11/03/25	25-1873

Discipline continued from page 335

statements about a judge which he knew were false, or showed reckless disregard of the truth, and engaged in inappropriate communications with a judge's office.

Stacy L. Thomas, New Roads (2025-B-00926) **Suspended for one year and one day**, by order of the Louisiana Supreme Court on Sept. 16, 2025. JUDGMENT FINAL and EFFECTIVE Sept. 30, 2025. *Gist*: Respondent failed to comply with annual registration requirements and failed to cooperate with the ODC in its investigation.

Christopher Antonio Tyson, New Orleans (2025-B-00678) **Suspended from the practice of law for two years, governed by the conditions set forth by the Supreme Court of Georgia in**

its order imposing discipline in *In the Matter of Tyson*, 321 Ga. 64, 912 S.E. 2d 637 (2025), by order of the Louisiana Supreme Court on Sept. 10, 2025. JUDGMENT FINAL and EFFECTIVE Sept. 24, 2025. *Gist*: Mishandling client funds; Failing to safeguard settlement funds owed to client and third party.

Blake G. Williams, Bessemer, AL (2025-OB-01180) **Reinstated to the practice of law** by order of the Louisiana Supreme Court on Nov. 12, 2025. JUDGMENT FINAL and EFFECTIVE Nov. 12, 2025.

Rolanda Gayle Young, Baton Rouge (2025-OB-1367) **transferred to Disability Inactive status**, by order of the Louisiana Supreme Court on Nov. 6, 2025. JUDGMENT FINAL and EFFECTIVE Nov. 6, 2025. *Gist*: Ms.

Young cannot practice law pending further orders from the Court.

ADMONITIONS

Violation of Rule 1.15(a)– Safekeeping Property – lawyer shall hold property of clients or third persons separate from the lawyer's own property.

Violation of Rule 1.15(b)– Safekeeping Property – lawyer may deposit the lawyer's own funds in a client trust account for the purpose of paying bank service charges.

Violation of Rule 1.15(f)– Safekeeping Property – every check, draft, electronic transfer, or other withdrawal instrument or authorization from a client trust account shall be personally signed by a lawyer.

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Notifications



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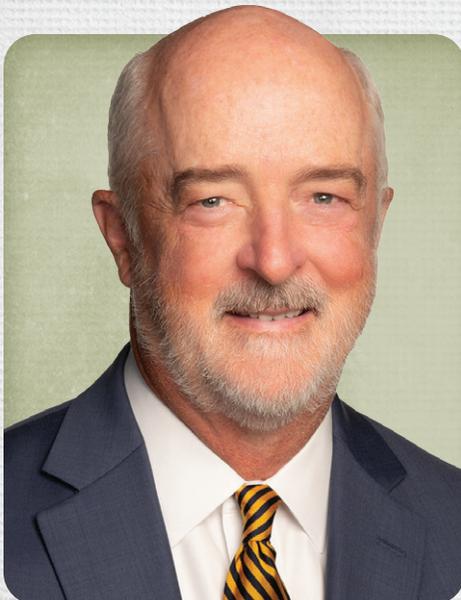
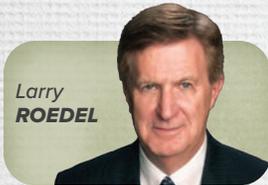
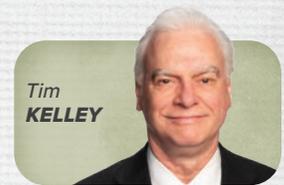
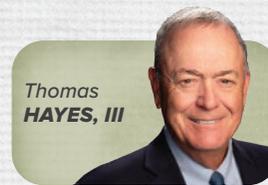
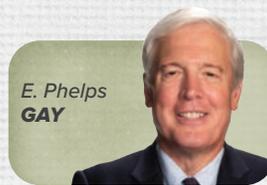
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Attorney Fees

Vitaliano v. Blackstock, 25-0038 (La. App. 4 Cir. 10/30/25), _ So. 3d ___, 2025 WL 3033717.

After being found in contempt for violating a joint-custody consent judgment, Cera Vitaliano Lonero opposed Christopher Blackstock’s motion for attorney fees by filing exceptions of no cause of action and res judicata. She argued that his request citing La. R.S. 9:346 failed to state a cause of action, and that res judicata barred the claim be-

cause a prior judgment had been silent on fees. The trial court overruled both exceptions and awarded Blackstock \$50,000 in attorney fees.

The 4th Circuit affirmed. Even though Mr. Blackstock cited the wrong statute, the court held that La. R.S. 13:4611 provided a valid remedy, and the earlier judgment’s silence did not bar a subsequent request. The appellate court also affirmed the scope and amount of the award. Although the contempt and custody modification were pursued in separate pleadings, the trial court reasonably concluded they were linked. It further upheld the dismissal of Ms. Lonero’s sanctions motion under La. C.C.P. art. 863, which lacked any specific factual allegations that Mr. Blackstock’s motion for attorney fees was filed for an improper purpose.

Custody – Domiciliary Parent’s Schooling Decision

Brue v. Brue, 25-1260 (La. 11/25/25), 423 So.3d 73

In this rare writ grant on a family law issue, the Louisiana Supreme Court vacated a trial court judgment that had ordered the parties’ children to enroll in public school. Under the joint custody plan, Le Tu Tran Brue was designated the domiciliary parent and had chosen a hybrid schooling model that combined homeschooling with part-time attendance at a small private school. The trial court found the arrangement interfered with Russell Brue’s custodial time and might inadequately support the children’s suspected dyslexia. It therefore



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ordered a change to public school.

The Louisiana Supreme Court reversed, holding that the trial court failed to give proper effect to the statutory presumption that the domiciliary parent's major decisions, including school choice, are in the best interest of the children. It noted that La. R.S. 9:335(B) (3) places the burden on the non-domiciliary parent to rebut that presumption and found no showing that the mother's choice was harmful or deficient. To the contrary, the trial court acknowledged that the children had been doing well academically. The court remanded for the trial court to consider more narrowly tailored remedies, such as clarifying the father's custodial time, rather than overruling the mother's educational decision. Three justices dissented and would have denied the writ.

Contempt

Boudreaux v. Boudreaux, 25-0338 (La. App. 3 Cir. 11/26/25), __ So.3d __, 2025 WL 3290992.

Neil Boudreaux and Amy Carpenter were married in 2013 and divorced three years later. They have been "involved in continuous litigation with each other" ever since. In 2024, Carpenter moved to disqualify Boudreaux's counsel, which the trial court denied. The court then conducted a three-day trial on the parties' motions for contempt. Carpenter was found in contempt and cast with sanctions.

The appellate court addressed the disqualification issue first because reversal on that issue would have required Joseph Boudreaux to retain new counsel and retry the matter. Carpenter argued that she had previously consulted with Rebecca Hunter, who was now employed by the same firm representing Boudreaux. The appellate court affirmed the trial court's denial of the motion, finding that Carpenter failed to prove that an attorney-client relationship was ever formed with Hunter or that any preliminary discussion involved substantially related matters.

The court then upheld the trial court's finding that Carpenter was in contempt

for repeatedly arriving late to custody exchanges and refusing to transport the child to extracurricular activities. It rejected her argument that the joint custody plan was too vague to enforce and found she could not retroactively invoke her domiciliary authority to avoid compliance. The panel also affirmed the trial court's denial of her contempt motion, concluding she failed to establish that Boudreaux violated orders regarding medical care, religious upbringing or phone communication.

Two aspects of the judgment were reversed. First, the trial court erred in removing the Plan's right-of-first-refusal provision *sua sponte*, where no party requested the modification and no material change in circumstances was shown. Second, the court reversed the order requiring both parties to attend co-parenting counseling, holding that La. R.S. 13:4611 authorizes such relief only for visitation — not custody — violations. The judgment was otherwise affirmed.

Matrimonial Agreements

Crow v. Crow, 56,445 (La. App. 2 Cir. 11/19/25), __ So. 3d __, 2025 WL 3223346.

Felicia Wilson Crow challenged the validity of a prenuptial agreement executed three days before her 2003 marriage to John Crow. She alleged error, fraud and duress, but failed to plead fraud or duress as affirmative defenses. The trial court excluded that evidence and granted Mr. Crow's motion for involuntary dismissal.

The 2nd Circuit affirmed. Although

Ms. Crow claimed she believed the agreement preserved a community regime, the first page clearly stated it was a separation of property agreement. The appellate court found no evidence that she was misled, coerced or prevented from seeking legal advice. The trial court's finding that she failed to carry her burden was not manifestly erroneous.

Spousal Support

Delouche v. Delouche, 25-0179 (La. App. 3 Cir. 11/12/25), __ So.3d __, 2025 WL 3153077

Laura DeLouche sought to extend a 2020 stipulated judgment awarding her final spousal support. The judgment required Kenneth DeLouche to pay \$4,000 monthly for 60 months and included two express contingencies: termination upon her death and an additional \$1,000 per month if she became disabled.

Ms. DeLouche argued the judgment was modifiable because it lacked a non-modification clause. The 3rd Circuit disagreed, finding the inclusion of specific contingencies reflected the parties' intent to exclude other grounds for modification. Because the judgment resolved final support through bargained-for terms, *res judicata* applied. The trial court's judgment was affirmed.

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Louisiana Expands Its Protected Status Classifications

Conviction History

In 2018, New Orleans first addressed the use of criminal history in hiring through its “Ban the Box” ordinance, which seeks to prohibit arbitrary and unreasonable discrimination against individuals with felony convictions. New Orleans Code § 2-13 (2018). In June 2025, the City Council enacted an expanded version of its “Ban the Box” protections by establishing a clearer process for public employers to

determine whether a conviction is job-related and by requiring an individualized assessment when a subsequent background check reveals a conviction. New Orleans Code § 2-13 (2025).

The ordinance states in pertinent part that “[N]o job application submitted prior to [an] interview shall inquire into an applicant’s criminal history,” and applicants “will be considered for employment opportunities based on the merits of their skills and experience related to the position.” *Id.* at 1.

Effective June 12, 2025, the ordinance provides that public hiring departments shall not consider “[a]ny felony conviction that does not demonstrate a direct and specific nexus to the duties and essential functions of the position sought,” and must evaluate:

- (i) the nature and gravity of the offense;
- (ii) the time that has passed since the offense or completion of the sentence;
- (iii) the specific duties and responsibilities of the position;
- (iv) whether the applicant has multiple fel-

ony convictions; or (v) any mitigating factors, including evidence of restitution and rehabilitation on the part of the applicant.

Id. at 2-3.

When a public employer chooses not to hire an applicant because of a criminal conviction, the ordinance requires written documentation explaining the basis for the decision. Specifically, the hiring department must record “whether the hiring decision was based, in whole or in part, upon the applicant’s criminal history” and, if so, “how the determination that a particular felony conviction demonstrated a direct and specific nexus to the duties and essential functions of the position sought was made,” along with an explanation of how any mitigating information was evaluated. *Id.* at 4.

In October 2025, New Orleans expanded these protections further when voters approved an amendment to Article II of the Home Rule Charter. The amended provision now states that



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“no law should arbitrarily and capriciously or unreasonably discriminate against a person because of birth, disability, sex, sexual orientation, gender identification, culture, language, social origin, **conviction history**, or political affiliations.” Home Rule Charter of the City of New Orleans § 2-202 (2025). (emphasis added).

Military Status

During the 2025 Regular Session, the Louisiana Legislature enacted Act 100, which amended the Louisiana Employment Discrimination Law to add “military status” as a protected classification effective Aug. 1, 2025. La. S.B. 66, 2025 Reg. Sess. (Enrolled).

The amendment revised La. R.S. 23:332(A)(1) to make it unlawful for an employer to “[i]ntentionally fail or refuse to hire or to discharge any individual, or otherwise to intentionally discriminate against any individual with respect to compensation, or terms, conditions, or privileges of employment, because of the individual’s ... military status” La. R.S. 23:332(A)(1).

Employers are likewise barred from practices that “limit, segregate, or classify employees or applicants for employment in any way which would deprive or tend to deprive any individual of employment opportunities ... because of the individual’s ... military status” *Id.* at 332(A)(2).

As defined in La. R.S. 23:322(7) and La. R.S. 51:2603(10), “military status” includes active duty and reserve members of the U.S. uniformed services, veterans and dependents of service members who have received support for at least 180 days prior to the alleged discriminatory act.

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Second Deposition

Frederick v. St. Charles Surgical Hosp., LLC, 24-1537 (La. 04/29/25), 407 So.3d 616.

The plaintiffs deposed the defendant physician during the pendency of medical-review panel proceedings. The panel found no departure from any standard of care, following which the plaintiffs filed a lawsuit.

Several years later the plaintiffs filed a motion to compel a second deposition of the physician, contending that after the panel rendered its opinion, multiple developments had occurred that indicated false testimony was given during the first deposition. The defendant opposed the motion and requested a protective order. The district court granted the plaintiff’s motion to compel the deposition. The court of appeal then granted the defendant’s writ application and reversed the trial court ruling, finding that the circumstances that would allow a second deposition in a medical malpractice case did not exist in this case.

In a *per curiam* decision with three dissents, the Louisiana Supreme Court reversed the court of appeal and ruled: “The district court did not abuse its great discretion in granting plaintiff’s motion to compel the second deposition of Dr. Waguespack.” The court reversed the appellate court, reinstated the district court

judgment, and remanded the case to the district court for further proceedings.

Abandonment

Dehart v. Jones, No. 25-0031 (La. 4/23/25), 406 So.3d 1157.

Ms. Dehart died in October 2008, shortly after experiencing complications following surgery. Her survivors filed a malpractice claim against Dr. Jones, perfusionist Falconer and Lafayette General Medical Center (LGMC), claiming that (1) Ms. Dehart had not given her informed consent, and (2) that her death was related to excessive bleeding. LGMC and Falconer filed motions for partial summary judgment. The trial court granted both motions and dismissed plaintiffs’ claims. The appellate court vacated the judgment on the claim of excessive bleeding but affirmed dismissal on the claim of lack of informed consent.

Dr. Jones then claimed abandonment and moved to dismiss the case. He contended that, during the plaintiff’s appeal of the partial summary judgment motion dismissing other defendants, the claims against him remained in the trial court, and, accordingly, the plaintiffs’ appeals against the other defendants did not interrupt abandonment against him. The trial court granted the motion, and the court of appeal affirmed.

The Louisiana Supreme Court reversed, noting that while the claims against Dr. Jones were pending at the same time, the trial court dismissed the two co-defendants and “the claims here are very much entwined.” The court found that “[b]ecause the claims against LGMC and Falconer affect plaintiffs’ claims against Dr. Jones, the plaintiffs

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could not have taken steps in the prosecution of the case against Dr. Jones until the appeal was resolved.” Thus, under Louisiana Code of Civil Procedure article 2088, the appeal effectively stayed the matter against Dr. Jones during the appeal. The supreme court reversed the trial court and remanded the matter for further proceedings.

Missed Deadline to Tax Costs

Robinson v. Mitchell, 56,364 (La. App. 2 Cir. 8/27/25), 418 So.3d 1138.

The Robinsons, individually and on behalf of their minor child, pursued a malpractice action against Dr. Daryl Mitchell and his associated practice, later adding the Louisiana Patient’s Compensation Fund (PCF) after settling with the physician defendants. In 2022 a Caddo Parish jury found that the defendant physicians breached the applicable standard of care and awarded Tara Robinson \$500,000 in general damages under a loss-of-chance

theory. An amended judgment directed that court costs to be assessed against the PCF would be determined by a rule to show cause.

The dispute over expert fees began when the PCF requested documentation supporting the plaintiffs’ cost claims. Although plaintiffs’ counsel provided a list of claimed costs in June 2023, she failed to supply invoices or affidavits despite repeated requests. After months of unproductive correspondence, the PCF sought a status conference. On Sept. 14, 2023, the trial court issued a clear scheduling order: plaintiffs were required to file any motion and supporting evidence to tax costs by Oct. 20, 2023. Plaintiffs filed nothing.

PCF timely filed its own motion on Nov. 2, 2023. Only on the day of the hearing did plaintiffs file a “Memorandum in Support of Costs”—without a motion and without having complied with the trial court’s deadline. The trial judge refused to consider the memorandum or supporting affidavits and denied the plaintiffs’ request to tax expert fees and costs.

On appeal, the plaintiffs argued that their delay was excusable and nonprejudicial, citing counsel’s heavy trial schedule and asserting that the PCF already possessed the expert fee information from depositions and trial. They further argued that because the trial judge had observed the experts testify, the court could set expert fees using the trial record alone.

The PCF countered that plaintiffs had repeatedly ignored both informal requests and a formal, reasonable scheduling order. It maintained that the trial court acted well within its discretion in enforcing deadlines essential to orderly litigation.

The 2nd Circuit agreed with the PCF. Emphasizing that courts have wide latitude in taxing costs and that appellate review is limited to identifying an abuse of discretion, the court found none. The plaintiffs failed timely to file a motion to tax costs, failed to request an extension before their deadline elapsed and attempted to proceed on an untimely memorandum without a proper motion. Under these circumstances, the trial court acted within its authority to enforce its scheduling order and to refuse to consider evidence filed after the deadline.

Because the court found no abuse of discretion in the trial court’s ruling on timeliness, it declined to reach the plaintiffs’ alternative arguments. The judgment denying expert fees and costs was affirmed, with appellate costs assessed to the plaintiffs.

The decision underscores the broad discretion afforded to trial courts under Louisiana Code of Civil Procedure article 1920 and La. R.S. 13:3666, particularly when parties disregard procedural requirements governing the taxation of costs.

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Tax Return Preparer Permanently Enjoined from Filing Tax Returns

Nelson v. Beals, BTA Docket No. 13970B (11/5/25).

Richard Nelson, secretary of the Louisiana Department of Revenue filed a suit at the Louisiana Board of Tax Appeals against Troy Beals, Jr., pursuant to La. R.S. 47:1574.2, to enjoin Beals from directly or indirectly acting as a Louisiana tax-return preparer, or filing, assisting in or directing the preparation or filing of any Louisiana tax returns, or other related documents or forms for any person or entity other than Beals's own personal tax return.

Beals is a Louisiana tax-return preparer who prepared returns on behalf of his customers and filed those returns with the Department. The Criminal Investigation Division of the Department discovered that Beals reported false information on his customers' tax returns. During the review of various state income-tax returns prepared and submitted by Beals, the Department discovered a pattern of fabricated expenses claimed on Form Schedule C – Profit or Loss from Business. Some of the state income-tax returns submitted claimed similar business descriptions and business expenses on various taxpayers' Schedule C forms. Beals used the same four numbers arranged in different orders to claim income and expenses on the Schedule C of multiple taxpayers.

The Department investigated multiple years of tax returns prepared and submitted by Beals. The Department's investigation showed the same pattern of large expenses claimed on the Schedule C as in prior years.

The Department initially issued Beals a tax-preparer noncompliance letter. After failure to correct the improper behavior, pursuant to La. R.S. 47:1574.2, the

Department issued an order to cease and desist. Beals failed to comply. Pursuant to La. R.S. 47:1574.2(A)(1)(b), the Department sought an immediate and permanent injunction based on a showing that continued conduct by the tax preparer created an immediate threat to taxpayers.

Based on the above, the Department moved for summary judgment. The Board granted the Department's motion. The Board issued a judgment granting the injunctive relief the Department sought and ordering Beals to pay a penalty of \$25 for each of the unlawful returns he filed after he was served with the cease and desist order, which totaled \$1,450. The Board ordered that Beals immediately pay the penalty to the Department.

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BTA Rules That Participation In Status Conferences Is a “Sufficient Step” To Avoid Abandonment

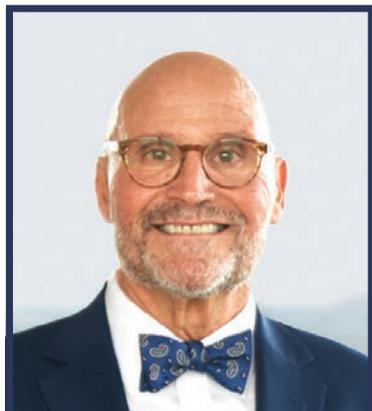
Chevron USA, Inc. v Dep't of Rev., No. 13111D (La. Bd. Tax App. 7/29/25).

The Louisiana Board of Tax Appeals held that the participation of the taxpayer, Chevron USA, Inc., in multiple status conferences was sufficient to avoid abandonment under Louisiana Code of Civil Procedure article 561.

This matter originated from a petition for redetermination of a corporate income- and franchise-tax assessment that Chevron filed on Jan. 28, 2022. The Department of Revenue filed an answer on March 15, 2022. During the course of the litigation, the Board held a total of nine status conferences from April 20, 2022, through April 24, 2025, at which Chevron and the Department regularly appeared and during which the Board's administrator concluded that the matter was progressing toward a final resolution. The tenth status conference was scheduled for Oct. 22, 2025. However, less than a week after the ninth status conference, the Department filed an ex parte motion for an order of dismissal without prejudice for abandonment. The order of dismissal was signed by the Board. Chevron timely challenged the order of dismissal.

The Department asserted that neither party took any steps in prosecuting the case since the Department filed its answer to Chevron's petition in March 2022, and that pursuant to article 561 (which provides that an action is abandoned when the parties fail to take any step in prosecuting or defending a case in a trial court for a period of three years), the case had been abandoned by operation of law. The Department contended that the Board on its own initiative requested the status conferences and that actions by the Board are not considered “steps” in the prosecution or defense of an action for purposes of abandonment under article 561 because such actions are not “actions by a party.”

Chevron filed an opposing motion to set aside the dismissal and for attorney's fees, arguing that it had participated in each of the status conferences, evidencing that it was actively prosecuting the case.



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Chevron also argued that the Department was wrong in applying article 561 because the Board had not formally adopted the rule in its administrative proceedings and there appeared to be no reported administrative decisions indicating the Board had ever applied article 561.

The Board held that article 561 should be liberally construed in favor of maintaining the petition, and any “reasonable doubt” should be resolved in favor of allowing prosecution of the claim. In the case at issue, Chevron had evidenced an intent to prosecute the case by continuously appearing for status conferences, including the one held six days before the Department filed its ex parte motion to dismiss.

In its written reasons, the Board cited several cases where a requirement of strict technical compliance was rejected because the parties clearly demonstrated an intent to prosecute the case by, for instance, filing written requests for a status conference. In addition, the Board raised policy considerations in exercising its discretion in the matter, namely, that pro se litigants that have relied on the Board’s

stance on article. 561 would suffer if the Board took a different approach. The Board also explained that most status conferences are scheduled to allow parties sufficient time to perfect settlements. Based on the reasons above, the Board agreed with Chevron and granted the motion to set aside the dismissal.

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No Absolute Nullity for Missing Pre-Tax Sale Notice Under Revised Tax Sale Law

Belaire Dev. & Constr., LLC v. Succ. of Shelton, 25-0151 (La. 10/24/25), 421 So.3d 929.

The Supreme Court of Louisiana recently held that the failure to provide pre-tax sale notice does not render a tax sale an absolute nullity for sales occurring after the 2008 revision of Louisiana Revised Statutes Title 47, Subtitle III, Chapter 5, effective January 1, 2009.

Belaire Development & Construction, LLC acquired tax-sale title to property in St. Martin Parish on or around June 6, 2017 due to delinquencies in the payment

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of property taxes by the owners, Theodore Shelton, Sr. and Patricia Brooks Shelton. Belaire mailed a post-tax sale notice to Dehlice Shelton (Independent Executrix of the Succession of Theodore Shelton, Sr.) on August 11, 2020, and later filed a petition to quiet title on October 26, 2021. The petition was served on Shelton on June 6, 2022, to which Shelton responded on November 29, 2022, by filing a reconventional demand seeking to annul the tax sale for lack of adequate pre-tax sale and post-tax sale notice.

Shelton contended that the tax sale was absolutely null due to the lack of pre-tax sale notice, which she argued was required by due process. Belaire maintained that the 2008 revision eliminated the possibility of declaring a tax sale an absolute nullity for lack of pre-tax sale notice, emphasizing that post-tax sale notice was the critical requirement for tax sales after January 1, 2009. Belaire also argued that Shelton's reconventional demand was barred by prescription because it was not filed within six months of being "duly notified" in 2020.

The 3rd Circuit Court of Appeal found that Shelton's action to annul was not pre-

scribed, as it was filed within six months of service of the petition to quiet title. The court further held that the failure to provide pre-tax sale notice could still potentially render a tax sale absolutely null and remanded the matter to the trial court for further proceedings.

The Louisiana Supreme Court held that the 2008 revision made post-tax sale notice the important notice for due process, and pre-tax sale notice deficiencies no longer constitute grounds for an absolute nullity in relation to a tax sale. The court observed that the purpose of the 2008 revision was to reorganize the prior law, encourage the payment and efficient collection of property taxes, satisfy the requirements of due process, provide a fair process for the redemption of tax sale property and otherwise encourage the return of such properties to commerce. The court also noted that several courts of appeal had since interpreted the 2008 revision to mean that tax sales may no longer be attacked as absolute nullities for failure to provide pre-tax sale notice, and that as long as post-tax sale notice of the right to redeem is provided more than six months before the end of the

redemptive period, due process is satisfied.

The court also clarified that an action to annul brought as a reconventional demand in a quiet title action must be filed within six months of service of the petition to quiet title. Hence, the Supreme Court affirmed the 3rd Circuit's ruling that Shelton's reconventional demand was not prescribed. However, the court reversed the 3rd Circuit's finding regarding the absolute nullity of the tax sale and remanded the case for further proceedings.

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Three LSBA YLD Events That Strengthen Our Profession

By Collin R. Melancon, 2025–26 Chair

One of the best things about practicing law in Louisiana is that our profession is still, at its core, a community. We inherit knowledge from mentors who trained us, we rely on colleagues who challenge us and we serve clients who trust us in difficult moments. The Louisiana State Bar Association's Young Lawyers Division exists to support that community, particularly at the point in our careers when we are building habits, sharpening skills and figuring out what kind of lawyers we want to be.

In the Spring of 2026, the YLD is hosting three opportunities that reflect what we value: civic education, practical training and connection across the state. These events are not just calendar items. They are an invitation to participate in the life of the profession, to contribute in ways that matter and to develop skills that carry directly into your daily practice. The Louisiana State Mock Trial Competition, our Level Up Learning CLE series, and the 2026 Louisiana Young Lawyers Conference each serve a different purpose, but they share the same goal: strengthening young lawyers and strengthening Louisiana.

The Richard N. Ware IV State High School Mock Trial Competition

On Saturday, March 21, 2026, the 2026 Richard N. Ware IV State High School Mock Trial Competition will be held at the U.S. District Court for the Western District of Louisiana in Shreveport. Coordinated annually by the LSBA Young Lawyers Division, the state competition represents the culmination of four regional championships that the YLD coordinates each year.

Mock trial is often a student's first close look at our justice system. It teaches more than courtroom procedure. Students learn to organize facts into a coherent story, to apply law to evidence, to think on their feet and to argue with both confidence and restraint. They also learn, sometimes for the first time, that the legal system is not an abstraction. It is people. It is preparation. It is professionalism. It is the steady work of listening and persuading. When lawyers volunteer for mock trial, students see the profession at its best.

The state competition is named in memory of the Honorable Richard N. Ware IV, who enthusiastically volunteered for nearly a decade as the presiding judge of the final round of the Louisiana High School Mock Trial Competition. Honoring Judge Ware's legacy means more than remembering his years of



service. It means carrying forward the spirit of encouragement he brought to young advocates, treating their effort with respect and showing them that the law can be demanding without being discouraging.

For young lawyers, volunteering at mock trial is also a meaningful form of skill development. Watching students deliver openings, conduct examinations and respond under pressure can sharpen your own instincts about clarity, structure and persuasion. Many volunteers leave the courthouse with a renewed appreciation for fundamentals that we sometimes rush past when our own deadlines pile up.

Getting involved does not require months of preparation. The most immediate need is for volunteers to serve as scoring attorneys and presiding judges for competition rounds. There are also opportunities to help with day-of logistics and support roles that keep the competition running smoothly. No matter the role, your time makes a difference, and even a single round can be the moment a student decides they belong in a courtroom.

Level Up Learning: Practical CLE for Young Lawyers

Alongside civic education, the YLD is committed to practical training that meets young lawyers where we actually practice. That is the purpose of our Level Up Learning series, a skills-based set of CLE programs designed to deliver tools you can use immediately. Our CLE Committee has been hosting sessions on various topics, with a recent series focused on litigating a trial. That series is closing soon with a CLE on openings and closings.

Openings and closings can feel intimidating early in practice because they require something more than knowledge of law and procedure. They require judgment. They ask us to build a theme that fits the evidence, to communicate with confidence without overpromising and to argue for an outcome that feels grounded in the record and fair to the factfinder. Those are skills that improve through repetition and feedback, which is exactly what this series is designed to provide.

If you are a young lawyer who has not had many opportunities to see openings and closings up close, the Level Up Learning format is one of the most efficient ways to bridge that gap. It offers the chance to learn from experienced advocates, to ask the questions you might not feel comfortable asking in a high-stakes

CHAIR'S MESSAGE & YLD SPOTLIGHT

YOUNG LAWYERS SPOTLIGHT

Shelby Drouant **Metairie, LA**

Shelby Drouant is a personal injury attorney at Mansfield Melancon Injury Lawyers in Metairie, where she helps people navigate some of the hardest moments they'll ever face. Her practice focuses on representing individuals who have been seriously harmed due to others' negligence—including survivors of sexual abuse—and she approaches this work with a deep respect for the trust clients place in her during such vulnerable times.

Before joining Mansfield Melancon, Drouant spent time on the defense side, representing corporate and industrial defendants in state and federal courts across Louisiana. That experience gave her a behind-

the-scenes look at how insurance companies and defense teams think, evaluate cases and attempt to limit exposure. Today, she uses that insight to anticipate arguments, stay a step ahead and advocate more effectively for her clients.

Drouant earned her JD from Southern University Law Center in 2023 and Bachelor of Science in Business Administration from Northwestern State University in 2019. She is licensed to practice in all Louisiana state courts, as well as all U.S. District Courts in Louisiana, and the 5th Circuit Court of Appeals.

Drouant feels that one of the most



meaningful parts of her practice is working with survivors of sexual abuse. These cases require patience, compassion and a trauma-informed approach, and she is committed to helping survivors feel heard, respected and supported while pursuing accountability.

Outside of work, Drouant stays involved in her community by serving on the Northwestern State University Alumni Association Board of Directors and the Board of Directors for the Billy D. Foundation, which supports St. Michael's Special School in New Orleans.

When she is not working, Drouant enjoys life in New Orleans: biking through City Park, attending local festivals or spending time with her husband, family and friends.

YLD Chair's Message, Continued from page 346

setting and to walk away with structure and language that can strengthen your next hearing, bench trial or jury trial.

The 2026 Louisiana Young Lawyers Conference

The third major event on the calendar is one we look forward to every year because it captures the full breadth of what the YLD can be: education, connection and celebration of service.

The LSBA Young Lawyers Division will host the 2026 Louisiana Young Lawyers Conference on Friday, April 10, 2026, at the New Orleans Marriott, Warehouse Arts District. The program will be a day filled with CLE from various speakers with topics that speak directly to young lawyers. The seminar also offers the opportunity to network with young lawyers from across Louisiana and enjoy lunch and the YLD Awards Ceremony.

For many lawyers, the early years of

practice can feel isolating. Conferences like this one are a reminder that you are part of something larger. The relationships formed at the Young Lawyers Conference often turn into mentorship, referral networks, friendships and professional support that lasts well beyond the event itself. The CLE content matters, but so does the room. There is real value in spending a day among peers who understand the demands of the profession at this stage and who are building their careers alongside you.

The Awards Ceremony is also an important part of the day. It highlights service and leadership, not as abstract virtues, but as concrete contributions made by lawyers and our local bar affiliates. Recognition matters because it signals what we value. When we celebrate professionalism, public service and engagement, we build a culture that keeps those priorities visible.

A Simple Invitation

Young lawyers often ask what they can do that will make the biggest difference, both for their careers and for the community. The answer is not complicated. Participate consistently. Choose an event, commit to showing up and allow the experience to build over time.

Mock trials let you invest directly in civic education and the next generation of advocates. Level Up Learning helps you develop the practical skills that make you more effective for your clients and more confident in court. The Young Lawyers Conference connects you to peers across the state and reinforces that you do not have to practice in isolation.

The YLD will continue to provide opportunities that are meaningful and manageable, even with full dockets and demanding schedules. If you have been waiting for the right moment to get involved, this is it.

NEW JUDGE, RETIREMENTS, DEATHS

New Judges

Calli M. Boudreaux was elected Baton Rouge City Court, Division A judge, effective Nov. 17, 2025. She earned her bachelor's degree from Louisiana State University in 2004 and her JD from Louisiana State University Paul M. Hebert Law Center in 2007. She began her professional experience as a legal assistant at Triche and Associates in 2000, then working as an Internal Audit Intern at Louisiana Workers Compensation Corporation from 2003 to 2004. She served as a Congressional Intern for Congressman Billy Tauzin in 2004. She worked as a law clerk at Kean Miller Hawthorne D'Armond McCowan & Jarman in 2005 and clerked for Judge James Brady at the U.S. District Court, Middle District of Louisiana, and at Keogh, Cox, and Wilson in 2006. From 2007 until her election to the bench, she was an attorney/partner at Watson, Blanche, Wilson, and Posner in Baton Rouge. Judge Boudreaux is married to Lindsey Liles and has 2 children.



Brian D. Cespiva was elected 9th Judicial District Court, Division E judge, effective Oct. 15, 2025. He earned his bachelor's degree from the University of Southwestern Louisiana (currently University of Louisiana at Lafayette) in 1986 and his JD from Louisiana State University Paul M. Hebert Law Center in 1989. He began his legal career at the firm of Gravel, Brady, and Berrigan. He worked as a municipal prosecutor and magistrate for various municipalities and governmental agencies in Rapides Parish. He served as a felony section chief in the



Rapides Parish District Attorney's Office, where he prosecuted major felony offenses. He is married to Cynthia Cespiva, and they have two children.

Resigned Judge

Bunkie City Court Senior Judge Derrick G. Earles resigned, effective Nov. 21, 2025. He earned his bachelor's degree from the University of Louisiana at Lafayette (formerly the University of Southwestern Louisiana) in 1999 and his JD from Southern University of Louisiana in 2004. Judge Earles began a career in private practice following college. In 2014, he was elected Bunkie City Court judge, where he served until resigning from the bench.

Retired Judge

15th Judicial District Court Judge Kristian Earles retired, effective Nov. 30, 2025. He earned his bachelor's degree from the University of Louisiana at Lafayette in 1992 and his JD from Southern University Law Center in 1995. He served as an Acadia Parish Sheriff's Deputy for six years and was a Crowley City Council Member at Large in 1996.

Appointments

Brandon Brown was appointed by the Louisiana Supreme Court to the Mandatory Continuing Legal Education Committee for a term of office which commenced on Jan. 1, 2026, and will conclude on Dec. 31, 2028.

Erin Wedge Latuso was appointed by the Louisiana Supreme Court to the Committee on Bar Admissions for a term of office, which commenced on Dec. 9, 2025, and will conclude on Dec. 8, 2030.

Marie Centanni was appointed by the Louisiana Supreme Court to the Louisiana Attorney Disciplinary Board for a term of office, which commenced on Jan. 1, 2026, and will conclude on Dec. 31, 2028.

Kevin Cunningham was appointed by the Louisiana Supreme Court to the

Louisiana Attorney Disciplinary Board for a term of office, which commenced on Jan. 1, 2026, and will conclude on Dec. 31, 2028.

Albert R. Dennis III, was reappointed by the Louisiana Supreme Court to the Louisiana Attorney Disciplinary Board for a term of office, which commenced on Jan. 1, 2026, and will conclude on Dec. 31, 2028.

Jimmy R. Faircloth, Jr. was appointed by the Louisiana Supreme Court to the Louisiana Attorney Disciplinary Board for a term of office, which commenced on Jan. 1, 2026, and will conclude on Dec. 31, 2028.

Robert A. Kutcher was reappointed by the Louisiana Supreme Court to the Louisiana Attorney Disciplinary Board for a term of office, which commenced on Jan. 1, 2026, and will conclude on Dec. 31, 2026.

James B. Letten was reappointed by the Louisiana Supreme Court to the Louisiana Attorney Disciplinary Board for a term of office, which commenced on Jan. 1, 2026, and will conclude on Dec. 31, 2028.

Deaths

Retired 20th Judicial District Court Judge William F. Kline, Jr., 96, died Sunday, Nov. 2, 2025. He earned his bachelor's and master's degrees from Louisiana State University in 1951 and 1953, respectively, and his JD from Louisiana State University Paul M. Hebert Law Center in 1960. Upon graduation in 1951, he taught for two years at Clinton Junior High School. He served in the US Air Force from 1953 to 1957 as a pilot, operations officer, and instrument flight examiner, attaining the rank of Captain during the Korean Conflict. He worked as a city attorney in Clinton, from 1960 to 1976, when he was elected to the 20th JDC bench. After retiring in 1996, he was appointed judge pro tempore by the Louisiana Supreme Court to various jurisdictions in the state and served as a judge pro tempore at the 1st Circuit Court of Appeal.

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LAWYERS ON THE MOVE

Stanley Reuter Alford Owen Munson & Paul LLC is pleased to announce that **Steven A. Bell**, **Brendan R. Cuti**, **Isabella S. Eakins**, and **Ross J. Cherlin** have joined the firm as associates.

Courington, Kiefer, Sommers, Matherne & Bell, L.L.C. is pleased to announce that **Jennifer H. McLaughlin** has rejoined the firm as a Member.

Gordon Arata has elected **Gerald (Jess) Waltman III** as a member of the firm. Based in the New Orleans office, Waltman is an accomplished litigator whose practice focuses on high-stakes commercial disputes, including banking and finance litigation, bankruptcy and creditors' rights matters, and other complex business litigation. Licensed to practice in Louisiana, Texas, Mississippi, Alabama, and Arizona, he represents clients in state and federal courts across the Gulf South and supports the firm's continued growth in the region.

JJC Law LLC would like to welcome **David M. Geerken** and **Rachel M. Naquin** to the firm. JJC Law would also like to congratulate **Jeffrey P. (Jeff)**

Green, James E. (Jimmy) Courtenay, **Cayce C. Peterson**, **Joseph B. (Josh) Marino III**, **Rachel M. Naquin**, and **Grant T. Wood** for being recognized as *Super Lawyers* for 2026, **Justin E. Alsterberg** for being named Top Lawyer by *New Orleans Magazine*, and further congratulate **Cayce C. Peterson** for also being named to *Best Lawyers* 2026 in Admiralty and Maritime. JJC Law also made the list of *Best Law Firms* 2026 in Admiralty and Maritime as well as Personal Injury Plaintiff.

Stone Pigman Walther Wittmann is pleased to announce that **Henry C. Hamlett** and **Landon C. Pettigrew** have joined the firm as associates in its New Orleans office. Hamlett will focus on business litigation and Pettigrew will focus on transactional law.

Andrew J. Stovall has joined the Steeg Law Firm as an associate in the litigation practice.

Breazeale, Sachse & Wilson, L.L.P. (BSW) is pleased to announce **Kenneth J. Nilsson** has joined the New Orleans office of Breazeale Sachse, where he focuses on Labor and Employment and Commercial Litigation. Kenneth earned his JD from the Paul M. Hebert Law

Center at Louisiana State University and holds a B.A. from Brigham Young University.

The Law firm of Staines, Eppling & Kenney is pleased to announce that **C. Barrett Rice** has become a Partner of the firm located at 3500 N. Causeway Blvd., Ste. 820, Metairie, LA 70002. Rice will practice in the areas of maritime and admiralty litigation, insurance defense, oil and gas transportation and complex casualty matters.

Barrasso Usdin Kupperman Freeman & Sarver, L.L.C. is pleased to announce that Kimberly N. Chehardy, Megan E. Koch, and Morgan L. Pilcher have joined the firm as associates.

Mouledoux, Bland, Legrand & Brackett, LLC (MBLB) in New Orleans has announced that it will merge with Larzelere Picou Wells Simpson Lonero, LLC of Metairie, effective Jan. 1, 2026. The combined firm, which will continue under the MBLB name. Partners Jay M. Lonero and Morgan J. Wells Jr. will join the firm as part of the merger, and Larzelere Picou's attorneys and staff will relocate to MBLB's offices in the Hancock Whitney Center in New Orleans. With this expansion, MBLB,



Justin E. Alsterberg



Brittney N. Bullock
Ankersen



Richard J. Arsenault



Steven A. Bell



Rory V. Bellina



Frankie C. Cannone



Meredith E.
Chehardy



Ross J. Cherlin



Justin M. Chopin



Sarah J. L. Christakis



James E.
(Jimmy) Courtenay



Brendan R. Cuti

which also has offices in Lafayette and Chicago, will grow to more than 70 attorneys under the continued leadership of managing member Alan G. Brackett.

Blue Williams, LLC is pleased to announce that Eli Larriviere has joined the firm's New Orleans office as an Associate.

Jones Walker LLP has welcomed 12 new associates to the firm across multiple offices and practice groups. The new associate class includes the following attorneys in the New Orleans office: Harrison A. Bond (Corporate), Stephen M. Capella (Corporate), Claire A. Dinwiddie (Labor & Employment), Anh T.P. Do (Corporate), Madelyn C. Graves (Litigation), Alison (Ali) M. Odermann (Maritime), and Dillon M. Knight (Corporate). Baton Rouge-based associates include Erin N. Alpandinar (Litigation), Blaine G. Jacob (Corporate), and Camille R. Webre (Litigation). Additional associates joining the firm at other Jones Walker offices are Salomé A. Rivera (Litigation) and Madelyn Street (Corporate).

LSU Paul M. Hebert Law Center has announced that Zol Rainey has joined its faculty as an assistant professor of professional practice and will direct the William A. Brookshire Veterans Law Clinic beginning in the spring semester. Rainey most recently served as a unit chief immigration judge with the U.S. Department of Justice Immigration Adjudication Center and previously

was a senior litigation counsel with the Consumer Financial Protection Bureau.

Fishman Haygood, LLP (New Orleans) is pleased to announce that C. Hogan Paschal has been named a partner in the firm's litigation section.

Jones Walker LLP is pleased to welcome Deirdre McGlinchey as a partner, Rob Denny as special counsel, and two new associates, Gillian Miculek McCarroll and Ryan Lavelle, as members of the Litigation Practice Group and commercial disputes team in the New Orleans office.

Sessions, Israel & Shartle is pleased to announce that Lindsay A. Socie has joined the Firm as an attorney in its Consumer Defense and Commercial Litigation practice groups in the Metro New Orleans office.

Baker Donelson has expanded its presence in North Carolina with the opening of a new office in Winston-Salem and the addition of 14 attorneys, marking the firm's fourth new location in the Carolinas since 2021.

NEWSMAKERS

Richard J. Arsenault has been recognized in the 2026 edition of *The Best Lawyers in America*[®] for high-caliber work in Admiralty and Maritime Law as well as Mass Tort and Class Action Litigation. Arsenault has also been selected to join the *Distinguished Lawyers of America*, a network dedicated to recognizing exceptional legal professionals

across the United States. Neblett, Beard & Arsenault has been recognized for excellence in the 2026 edition of *Best Law Firms* rankings.

Blake R. David, senior partner at Broussard, David & Moroux, in Lafayette, was Co-Chair of LSBA Admiralty Symposium in 2025.

Nine attorneys with Chopin Law Firm have been named 2025 *Top Lawyers* by *New Orleans Magazine*. The honorees are **Justin M. Chopin** (personal injury litigation), **Jacques P. DeGruy** (admiralty and maritime law), **Philip D. Lorio IV** (personal injury litigation), **Lindsay F. Louapre** (workers' compensation law), **Patrick S. McLellan** (workers' compensation law), **Adam P. R. Sanderson** (personal injury litigation), **Frankie C. Cannone** (personal injury litigation), **Michael D. Letourneau** (personal injury litigation), and **Patrick O. Weilbaecher** (personal injury litigation).

Thomas M. Flanagan has been appointed as one of six members of the United States 5th Circuit Court of Appeals' Lawyers Advisory Committee.

Sharonda R. Williams, special counsel at Fishman Haygood, LLP (New Orleans) and former New Orleans City Attorney, was tapped by New Orleans Mayor-elect Helena Moreno's transition team to help lead the search for the city's next chief legal officer.

Baker Donelson attorney Charline K. Gipson has been named and confirmed



Blake R. David



Jacques P. DeGruy



Tiffany L. Delery Davis



Isabella S. Eakins



Harold J. Flanagan



Thomas M. Flanagan



Camille E. Gauthier



David M. Geerken



Jeremy N. Gettes



Jeffrey P. (Jeff) Green



Henry C. Hamlett



Amanda D. Hogue

as City Attorney for the City of New Orleans under Mayor Helena Moreno’s administration. Gipson, who serves as the city’s chief legal officer overseeing the legal affairs of the City of New Orleans, was confirmed by the New Orleans City Council following Mayor Moreno’s inauguration.

PUBLICATIONS

Courington, Kiefer, Sommers, Matherne & Bell, L.L.C. announces that **Brittney N. Bullcok Ankersen** has been named a 2025 Top Lawyer in the Product Liability Litigation category by *New Orleans Magazine*

Steven J. Lane, Of Counsel to the law firm of Bey and Associates, LLC, has been included in *New Orleans Magazine’s* 2025 List of Top Lawyers; *Super Lawyers* for the 20th consecutive year; and *Best Lawyers in America* for the 21st consecutive year in 2026, all in the field of family law.

Managing Member **Robert M. Steeg**

and Senior Associate **David A. Martinez** of Steeg Law Firm were included in *New Orleans Magazine* Top Lawyers 2025 for Real Estate Law.

Thirteen attorneys with Chehardy Sherman Williams have been recognized in the 2026 edition of *The Best Lawyers in America*. The honorees are **Tiffany L. Delery Davis** (admiralty and maritime law; commercial litigation; personal injury litigation–plaintiffs), **Stephen D. (Steve) Marx** (commercial litigation; real estate law), **Conrad Meyer IV** (health care law; real estate law), **George A. Mueller III** (real estate law), **Inemesit U. O’Boyle** (personal injury litigation–plaintiffs), **George B. Recile** (personal injury litigation–plaintiffs), **Patrick K. Reso** (elder law; trusts and estates), **Matthew A. Sherman** (commercial litigation; personal injury litigation–plaintiffs), **David R. Sherman** (tax law; trusts and estates), **Adam M. Stumpf** (workers’ compensation law–employers), **James M. Williams** (commercial litigation;

personal injury litigation–plaintiffs), and **Walter R. Woodruff, Jr.** (personal injury litigation–plaintiffs).

10 attorneys with Chehardy Sherman Williams have been recognized in the 2026 edition of *Best Lawyers: Ones to Watch in America*. The honorees are **Rory V. Bellina** (corporate governance and compliance law; corporate law; health care law; mergers and acquisitions law), **Meredith E. Chehardy** (commercial litigation), **Sarah J. L. Christakis** (professional malpractice law), **Jeremy N. Gettes** (personal injury litigation), **Amanda D. Hogue** (business organizations, including LLCs and partnerships), **Taquencia M. Jairles** (personal injury litigation–plaintiffs), **Phillip J. La Borde** (personal injury litigation), **Jonathan M. Lee** (personal injury litigation), **Edwin T. Murray** (personal injury litigation–plaintiffs), and **Nicholas R. Varisco** (commercial litigation; personal injury litigation–plaintiffs).



Taquencia M. Jairles



Phillip J. La Borde



Steven J. Lane



Jonathan M. Lee



Michael D. Letourneau



Philip D. Lorio IV



Lindsay F. Louapre



Joseph B. (Josh) Marino III



David A. Martinez



Stephen D. (Steve) Marx



Jennifer H. McLaughlin



Patrick S. McLellan



Conrad Meyer IV



George A. Mueller III



Edwin T. Murray



Rachel M. Naquin



Kenneth J. Nilsson



Inemesit U. O’Boyle

Flanagan Partners' **Thomas M. Flanagan** and **Camille E. Gauthier** were named to *New Orleans Magazine's* 2025 Top Lawyers list for appellate practice. **Harold J. Flanagan** was named to the *Top Lawyers* lists for commercial litigation and insurance law.

Six attorneys from the New Orleans office of Jackson Lewis P.C. have been named to the 2026 edition of *The Best Lawyers in America*. Office Managing Principal Charles F. Seemann III; Principals Stacey C. S. Cerrone, Lindsey H. Chopin, Howard Shapiro, and René E. Thorne; and Of Counsel Robert W. Rachal, recognized for their work across employment, labor, ERISA, and litigation practice areas.

Jackson Lewis P.C. and six of its attorneys have been recognized in the 2026 edition of the *Benchmark Litigation Guide* for excellence in labor and employment law, highlighting the firm's strong nationwide litigation practice: Debra Weiss Ford (Portsmouth,

N.H.); Charles F. Seemann III, Stacey C. S. Cerrone, Howard Shapiro, and René E. Thorne (New Orleans); and Lara P. Besser (San Diego).

Chehardy Sherman Williams announced that 22 of its attorneys have been recognized in the 32nd edition of *The Best Lawyers in America* and *Best Lawyers: Ones to Watch in America* for 2026, with 13 attorneys selected for *The Best Lawyers in America* and 10 honored as *Ones to Watch*.

Chehardy Sherman Williams has been named to the 16th edition of *Best Law Firms in the United States* by *Best Lawyers®*, earning recognition in multiple practice areas. The firm received Regional Tier 1 rankings in Commercial Litigation, Personal Injury Litigation—Plaintiffs, Real Estate Law, and Trusts and Estates; Tier 2 recognition in Health Care Law; and Tier 3 recognition in Admiralty and Maritime Law, Elder Law, and Tax Law.

Fishman Haygood, LLP (New

Orleans) listed in *Benchmark Litigation* for 2026: Brent B. Barriere, H.S. (Tad) Bartlett, Jason W. Burge, Kaja S. Elmer, Lance C. McCardle, Lori G. Mince, Benjamin D. Reichard, and James R. Swanson—Litigation Stars; E. Blair Schilling and Molly L. Wells—Future Stars

Herman, Katz, Gisleson & Cain has been recognized in the 2026 edition *Best Law Firms®* as a Tier 1 firm in five practice areas in Metropolitan New Orleans.

Stegg Law received the following rankings *Best Law Firms: Metropolitan Tier 1 - New Orleans* for Banking and Finance Law, Commercial Finance Law, Commercial Transactions/UCC Law, Litigation - Real Estate and Real Estate Law; *Metropolitan Tier 3 - New Orleans* for Bet-the-Company Litigation, Commercial Litigation, Corporate Law and Litigation - Bankruptcy.



Cayce C. Peterson



Landon C. Pettigrew



George B. Recile



Patrick K. Reso



C. Barrett Rice

Have news to share?

Announcements are published free of charge for LSBA Members. Submit People announcements to publications@lsba.org to be featured in an upcoming issue!



Adam P. R. Sanderson



David R. Sherman



Matthew A. Sherman



Robert M. Steeg



Andrew J. Stovall



Adam M. Stumpf



Nicholas R. Varisco



Gerald (Jess) Waltman III



Patrick O. Weilbaecher



James M. Williams



Grant T. Wood



Walter R. Woodruff, Jr.

Justice William J. Crain Confirmed to U.S. District Court for the Eastern District of Louisiana

Louisiana Supreme Court Justice William J. Crain has been confirmed by the United States Senate to a lifetime appointment as a judge of the U.S.



Hon. William J. Crain

District Court for the Eastern District of Louisiana. He will fill the vacancy created by the retirement of Judge Eldon E. Fallon.

Justice Crain has served on the Louisiana Supreme Court, First District, since 2019. Previously, he served on the Louisiana 1st Circuit Court of Appeal and the 22nd Judicial District Court.

A graduate of Louisiana State University, Justice Crain earned a bachelor's degree in accounting in 1983 and his JD from the LSU Paul M. Hebert Law Center in 1986. Before joining the judiciary, he maintained a general litigation practice for 22 years and frequently lectured on trial practice and professionalism.

In addition to his judicial service, Justice Crain has held numerous leadership roles within the Louisiana judiciary. He is a member of the inaugural 2011 class of the Louisiana Judicial Leadership Institute, served for many years on the Louisiana Judicial Council's court cost committee, including as committee chair, and is a former president of the Board of Governors of the Louisiana Judicial College.

Chief Justice Weimer Swears In BESE Leadership, Highlights Truancy Collaboration

Louisiana Supreme Court Chief Justice John L. Weimer swore in newly elected leadership of the Louisiana State Board of Elementary and Secondary Education on Jan. 14, commending continued collaboration between the judiciary and education leaders to address truancy across the state.

During the ceremony, Chief Justice Weimer administered the oath of office to BESE President Simone Champagne, Vice President Kevin Berken, Secretary-Treasurer Dr. Sharon Latten-Clark and newly elected 1st District member Joseph Cao. In remarks preceding the swearing-in, Weimer highlighted BESE's efforts to prevent and reduce truancy.

Weimer noted that coordinated efforts between BESE and the judiciary have resulted in consistent messaging and shared goals aimed at improving outcomes for children and families statewide. He emphasized that truancy prevention requires collaboration among courts, educators and policymakers and reaffirmed the judiciary's commitment to prevention-focused initiatives.



From left, Louisiana State Board of Elementary and Secondary Education (BESE) Secretary-Treasurer Dr. Sharon Latten-Clark, Vice President Kevin Berken, and President Simone Champagne pose with Louisiana Supreme Court Justice John L. Weimer during their swearing-in on Jan. 14, 2026 in Baton Rouge.

The chief justice also highlighted the judiciary's Truancy Task Force, formed in partnership with the Louisiana Department of Education, the Louisiana Children's Cabinet and the Supreme Court's Families in Need of Service Assistance Program.

Chief Justice Weimer continues to support additional education-focused initiatives, including the Judges in the Classroom/Students in the Courtroom program, which has reached more than 10,000 students statewide and reinforces the importance of school attendance.

Judge Allison H. Penzato Appointed Justice Pro Tempore of the Louisiana Supreme Court

The Justices of the Louisiana Supreme Court have appointed 1st Circuit Court of Appeal Judge Allison H. Penzato to serve as *justice pro tempore* of the Louisiana Supreme Court, First District, filling the vacancy created by the retirement of Justice William J. Crain. Judge Penzato's appointment is effective Dec. 22, 2025, through June 30, 2026, or until the vacancy is filled, whichever occurs first.



Hon. Allison H. Penzato

A native of Bogalusa, Judge Penzato

earned her undergraduate degree in government from Southeastern Louisiana University and her JD from Loyola University New Orleans College of Law. She was admitted to the Louisiana State Bar in 1981 and practiced law for 26 years, including as a partner with Talley, Anthony, Hughes & Knight, LLC, before beginning her judicial career.

Judge Penzato was elected to Division "H" of the 22nd Judicial District Court in 2009, where she served until 2017, including as chief judge from 2014 to 2016. In 2017, she was elected to the Louisiana 1st Circuit Court of Appeal.

Southwest Louisiana Bar Association Holds Annual Court Opening Ceremony

On Oct. 17, 2025, the Southwest Louisiana Bar Association hosted its annual Court Opening Ceremony honoring the 14th, 16th and 38th Judicial District Courts. The program opened with welcome remarks from Louisiana State Bar Association President Edward J. Walters, Jr. During the ceremony, the Charles A. Downing Humanitarian Award was presented, and attorneys marking 50 and 60 years of practice were recognized for their service to the profession.



Joseph B. Williams III, 2024–25 SWLBA president; Ezra Pettis Jr., 2025–26 SWLBA president; and Edward J. Walters Jr., 2025–26 LSBA president, at the SWLBA Court Opening.

4th JDC Bar Association Holds Opening of Court and Memorial Service

On Sept. 5, 2025, the 4th JDC Bar Association held its Opening of Court and Memorial Service at the Ouachita Parish Courthouse in Monroe. The ceremony was opened by Chief Judge Walter M. Caldwell IV of the 4th Judicial District Court.



Welcoming remarks were delivered by Alexandra Loomis Barham, vice president of the 2025–26 4th JDC Bar Association, and C.A. (Hap) Martin III, 2024–26 LSBA treasurer.

Alexandra L. Barham, vice president of the 2025–26 4th JDC Bar Association, and C.A. (Hap) Martin III, LSBA 2024–26 treasurer, at the Opening of Court and Memorial Service.

Alexandria Bar Association Holds Opening of Court Ceremony

On Sept. 3, 2025, the Alexandria Bar Association held its Opening of Court ceremony at the 9th JDC in Rapides Parish. The program opened with remarks from Chief Judge Monique F. Rauls of the 9th JDC. Attendees were welcomed by Allison P. Nowlin, 2025–26 president of the Alexandria Bar Association.



Members of the Alexandria Bar Association leadership at the Opening of Court ceremony, including Derrick J. Johnson, 2025–26 secretary; Matthew L. Nowlin, 2025–26 treasurer; E. June Wells-Foster, 2024–25 president; Allison P. Nowlin, 2025–26 president; Samuel J. Spurgeon, 2023–24 president; Jonathan A. Cobb, 2025–26 Young Lawyers Division chair; and R. Morgan Briggs, 2025–2026 vice president.

Louisiana Gains National Recognition for Criminal Justice Data Sharing

Louisiana is receiving national recognition for its progress in modernizing criminal justice data sharing through the Louisiana Integrated Criminal Justice Information System, a statewide initiative led by the Louisiana Supreme Court. The effort has been cited as a national model for improving access to timely, accurate, and secure criminal justice information across a decentralized justice system.



Hon. Scott U. Schlegel

Louisiana Supreme Court Chief Justice John L. Weimer said the initiative's success reflects sustained collaboration among justice system partners, noting that coordinated use of technology has streamlined complex processes and strengthened the administration of justice statewide. The ICJIS Policy Board is chaired by Judge Scott U. Schlegel of the Fifth Circuit Court of Appeal and brings together leaders from law enforcement, courts, corrections, and other justice agencies to establish common standards and secure data-sharing systems.

Recent milestones include the completion of a pilot phase implementing a centralized broker server maintained by Louisiana State Police, allowing electronic data exchanges among participating agencies in multiple parishes. Louisiana's work has drawn attention from national justice organizations as a benchmark for aligning policy, governance, and technology.

LSBA Welcomes New Members at 2025 New Admittees Reception



Robert A. (Bob) Kutcher, 2019–20 LSBA President, with new admittee Christian H. Lacoste, Porteous, Porteous, Hainkel & Johnson, LLP, New Orleans; and Bradley J. Tate, 2025–27 LSBA Secretary during the 2025 New Admittee Reception at the Louisiana Bar Center in New Orleans.

The Louisiana State Bar Association welcomed newly admitted attorneys to the profession during its New Admittees Reception on Nov. 6, 2025, at the Louisiana Bar Center. This event celebrates Louisiana's newest lawyers and offers an opportunity for new members to connect with bar leadership, colleagues, and members of the broader legal community.

Hosted by the LSBA, the reception serves as both a milestone and a welcome, recognizing the dedication required to enter the legal profession while reinforcing the Association's commitment to supporting attorneys throughout their careers. New admittees were joined by LSBA officers, section leaders, and members of the judiciary, underscoring the Association's role as a statewide professional home for Louisiana lawyers.

Building Access to Justice: 40 Years of the Louisiana Bar Foundation

By Edmund J. Giering IV, 2025–26 LBF President



The Louisiana Bar Foundation (LBF) was originally chartered in 1969 but remained largely dormant until 1985, when then–Louisiana State Bar Association President Judge Eldon Fallon reignited its mission. In his President’s Message in the *Louisiana Bar Journal*, Judge Fallon wrote, “*The Louisiana Bar Foundation offers the members of our bar an excellent opportunity to make a significant contribution to the quality of life of a large part of the citizenry of our state.*”

Inspired by this vision, Judge Fallon revived and amended the Foundation’s charter, established the Fellows program, and launched a voluntary Interest on Lawyers’ Trust Accounts (IOLTA) initiative to generate critical funding for civil legal aid. He articulated a bold and enduring mission: “*Organizing and funding projects that provide legal services for the poor, elderly, and mentally impaired will be a top priority of the Foundation. The Foundation will also award scholarships, fund law-related educational programs for the public, promote study, and foster programs that encourage the effective administration of justice.*”

In 1986, the Bar Foundation held its first annual Fellows meeting and dinner, an event that marked a pivotal moment in strengthening its membership, expanding its philanthropic reach, and laying the groundwork for decades of impact. Forty years later, as President

of the Louisiana Bar Foundation, I am proud to say that Judge Fallon’s ideals and goals continue to guide our work.

The Foundation awarded its first IOLTA grants in 1989, distributing \$153,057 to 18 organizations and ushering in a new era of active grantmaking. In 1990, IOLTA became mandatory by order of the Louisiana Supreme Court, further strengthening the Foundation’s ability to serve. Since that time, LBF has distributed more than \$148 million in grants to nonprofit partners providing vital legal services to low-income and vulnerable populations throughout Louisiana.

Over the ensuing decades, LBF expanded its programs to include access-to-justice initiatives, educational outreach, and community partnerships, ultimately becoming the largest funder of free civil legal services in Louisiana. The Foundation also assumed fiscal administration of critical statewide programs, including the Child in Need of Care (CINC) program, which provides legal representation to children in foster care.

Today, LBF proudly partners with more than 70 organizations across the state, supporting free civil legal aid for housing stability, survivors of domestic violence, family law matters, consumer protection, and many other essential needs, all while touching the lives of hundreds of thousands of Louisianans.

Please join us as we celebrate this remarkable legacy. The Louisiana Bar Foundation’s 40th Anniversary Gala will take place Friday, April 17, 2026, at the Four Seasons Hotel New Orleans, honoring four decades of leadership, stewardship, and unwavering commitment to meaningful access to justice.

At this special celebration, we will recognize our 2025 Honorees:

► **Distinguished Jurist:**

Hon. Dana M. Douglas

► **Distinguished Attorney:**

Michael A. Patterson

► **Distinguished Professor:**

Monica Hof Wallace

► **Calogero Justice Award:**

Hon. Freddie Pitcher, Jr. (Ret.)

We invite you to join us as a sponsor to commemorate this milestone and to demonstrate your commitment to advancing justice through the work of the Louisiana Bar Foundation.

Should you have any questions or need additional information, please contact us at (504) 561-1046 or gala@raisingthebar.org. We are deeply grateful for your continued support and look forward to celebrating this historic 40th Anniversary Gala with you.

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Robert Wesley Malone intends to file a petition seeking reinstatement of his license to practice law in Louisiana. Any person(s) concurring with or opposing this petition must file such within 30 days with the Louisiana Attorney Disciplinary Board, Ste. 310, 2800 Veterans Memorial Blvd., Metairie, LA 70002.

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In Praise of the Human Lawyer:

Why Law is Still a Human Profession

By Vincent Fornias



Those of us alive in the Sixties fondly remember this ode by Simon and Garfunkel grieving the loss of simpler times.

That timeless lyric came to mind recently when speaking to a soon-to-be college graduate who majored in Business Administration. Inquiring innocently about his job prospects, I was met with a resigned reply that he didn't know who would hire him, "since now AI can do everything I learned in class."

What a sad thought that was. And then I started thinking of how the tsunami of AI has affected the prospects of our own profession.

Let's face it. Throughout history, we lawyers have always had *strike one* against us. People naturally associate us with stressful and threatening times in their lives, be it lawsuits or heated negotiations or tax audits or corporate takeovers.

"Lawyering up" has a far different connotation than "Surf's up." Without resorting to the overused Shakespearean passage of "First, we kill all the lawyers," we encounter more cheap shots hurled at us than Joltin' Joe had timely hits.

And these epithets go back a long way. In 1770, King George III ordered a census count of his 13 American colonies. In one district, a judge reported its findings as including 89 wheelwrights, 24 blacksmiths, 97 ministers, 41 doctors and not a single lawyer, "for which blessed and happy state we take

no personal credit."

Charles Dickens once wrote: "No two lawyers can talk for five minutes without coming to total disagreement."

And let's not pry open the Pandora's Box of endless lawyer jokes. But let's dig a little deeper before succumbing to the notion that we are but white elephants placed on the endangered list by almost daily advances in online technology.

A lot of us in our profession had personal heroes against whose performance we measured ourselves. Mine was the late David Robinson, born in Arcadia but who practiced largely in Baton Rouge.

I was privileged to know David both as co-counsel and as opponent in the courtroom. I was honored to be called his friend. Despite deep personal tragedies and challenges, no one I encountered could approach David's impeccable levels of preparation, legal analysis, timing, sense of fair play and ability to connect with judge or juror.

You can take your AI, or KFC, or any other initialized cyberterm of the 21st century. Those qualities of David, and those of us who tried to emulate him, can never be replaced by any app or program.

Those qualities come straight from the guts and brain and heart of a committed legal professional.

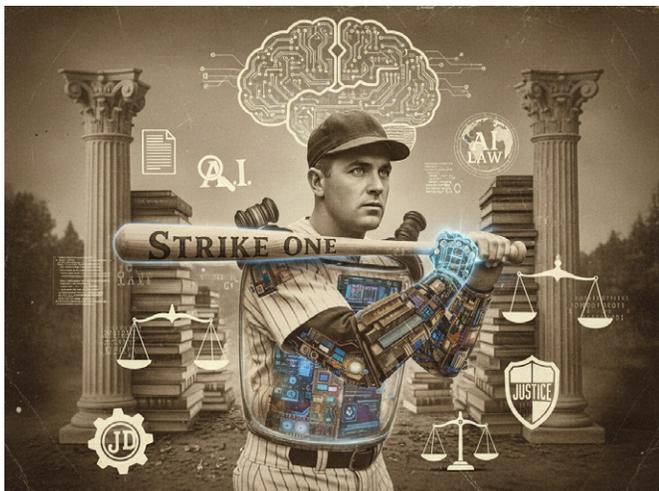
Almost 100 years ago, a lawyer named John W. Davis of the New York Bar described our mission thusly:

"True, we build no bridges. We raise no towers. We construct no engines. We paint no pictures....There is little of all that we do which the eye of man can see. But we smooth out difficulties; we relieve stress; we correct mistakes; we take up other men's burdens and by our efforts we make possible the peaceful life of men in a peaceful state."

In essence, I think Mr. Davis was referring to our common mission of seeking and protecting the ideals upon which our democracy was built—true and equal justice.

And in these present trying times of derision and disrespect, the role of our esteemed profession is more essential than it has ever been.

Robots be damned. Joe DiMaggio is alive and well.



'Joe DiMaggio' reimaged as a legal-age automaton, this image was generated using artificial intelligence. It does not depict a real person.



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