

LAS VEGAS JURY AWARDS OVER \$30 MILLION TO VICTIMS IN SINGLE ROLLOVER MOTOR VEHICLE ACCIDENT

Featured Case

Las Vegas, Nevada: Robert W. Johnson & Associates was retained to provide economic testimony in quantifying compensatory damages and general damages.

Citation: Teresa Behena, et al. v. Goodyear Tire and Rubber Company, Clark County District Court, Case No. A503395. Plaintiffs' attorneys Albert D. Massi and Chad A. Bowers of The Law Office of Albert D. Massi, Las Vegas, Nevada. The judge was the Honorable Sally Loehrer.

Case Synopsis: The plaintiffs rented a Ford Econoline 350 15 passenger van from Valley View Hitch and Truck Rental. The plaintiffs, who consisted of 3 adults and six minors, were going to Missouri to see a boxing event, that was sanctioned by the United States Olympic Committee.

On August 14, 2006, while Ernesto Torres was operating the van on Highway SR 70 (I-70) near Moab, Utah, the left rear Goodyear tire blew out, resulting in the van going off the road surface and rolling over.

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Addendum: 1st Half Year 2007 Verdicts

HOW CAN YOU BENEFIT FROM STRUCTURED ATTORNEY FEES?

Structured Attorney Fees provide a unique opportunity for attorneys to accumulate wealth, with unmatched rates of return.

Structuring is the ideal vehicle to achieve greater wealth accumulation. You can *defer taxes, receive unmatched rates of return* and, most importantly, be able to *pay yourself first*.

As an attorney, you already know that your fees can be unpredictable. You cannot be sure when cases will arrive or when they will conclude, which makes it challenging to manage cash flow. When your fees do arrive, taxes can take a huge bite from your income.

Structured Attorney Fees allow you to:

- Defer up to 100% of your pre-tax income
- Contribute as much income as you like
- Increase your guaranteed flow of income
- Even out your cash flow

Moreover, structuring your fees gives you a chance to plan for the "big things" in your life. For you, the "big thing" might be buying that next big house, or sending your child to Stanford,

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**What are the benefits of Structuring
your Attorney Fees? See Page 3**



LIFE ACTIVITY CALENDAR[®] ILLUSTRATES HEMI- PLEGIC RANCHER'S LOSS OF ENJOYMENT OF LIFE JURY VERDICT: \$24,000,000

Altus, Oklahoma: Robert W. Johnson & Associates was retained to: (a) present economic testimony that would help the jury quantify the plaintiff's loss of enjoyment of life as well as his wife's loss of consortium and (b) to prepare a LIFE ACTIVITY CALENDAR[®] for the plaintiff and one for his wife, to be admitted through lay testimony, that would illustrate how this couples' lifestyle had been shattered by his injuries.

Citation: *Henderson, et al., v. Petro, et al., District Court of Jackson County No. CJ-95-64, Oklahoma, Attorney John P. Zelbst, Lawton, Oklahoma.*

Case Synopsis: Mr. Henderson, a 57-year-old rancher, earning \$80,000 per year, was attempting to make a left turn. The defendant, driving a tractor-trailer, traveling in the same direction as Mr. Henderson, crossed over the double yellow line and struck Mr. Henderson's pickup truck flush on the driver's side. Mr. Henderson suffered multiple skeletal and internal injuries and profound trauma to his brain that rendered him a hemiplegic on his right side. His future medical cost and lost income from ranching had a present value of approximately \$1,000,000. His activities were greatly reduced or eliminated by his injuries. Mrs. Henderson's life was altered from a happy homemaker to that of a 24-hour nurse's aide.

Trial Presentation: Robert W. Johnson testified to the loss of enjoyment of life for the husband and wife. Color-coded calendars, one for the plaintiff and one for his wife, were admitted into evidence after their testimony. The calendars were designed to graphically illustrate both plaintiffs' loss in the quality of their lives.

Results: The defense offered nothing pretrial and asked for a defense verdict. The verdict was \$24,000,000. Both the motion for a new trial and reduction of the verdict were denied.

Attorney Comments: 'Your testimony on quantifying the intangible value of life and the loss of enjoyment of life methodology was clear, understandable and very effective. You turned the defense's attack on both your credibility (because you were from California) and the data presented into effective redirect testimony. The color-coded calendars were not only bulletproof during cross-examination, but presented the plaintiffs in a very positive manner. The jury fully understood that the virtually blank "AFTER INJURY" panel of the LIFE ACTIVITY CALENDAR[®] represented their devastated lifestyle.'



Let us prepare a LIFE ACTIVITY CALENDAR[®] for your next case. Call (800) 541-7435 ext. 200

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HOW CAN YOU BENEFIT FROM STRUCTURED ATTORNEY FEES?

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or buying out your partner when they retire. Whatever the “big thing” might be for you, the important point is that structuring your fees gives you the ability to achieve it – easily, painlessly, and with an unmatched rate of return.

How do structured settlements compare to traditional investments?

Structured Attorney Fees have been around since the mid 1990's. Unfortunately, attorneys have been reluctant to structure their fees because they have not been able to accurately compare this investment with other investment vehicles. Robert W. Johnson & Associates has developed the Tax Equivalent Guaranteed Return (**T.E.G.R.SM**) methodology to simplify this comparison for you.

What is the **T.E.G.R.SM**? The **T.E.G.R.SM** is the guaranteed rate of return that any other investment needs in order to match the pre-tax payout of Structured Attorney Fees.

Pre-Tax Comparison

It is important to remember that with Structured Attorney Fees you are working with 100% of your money because you invest on a pre-tax basis. It is also important to understand that the results are **guaranteed**. With a traditional investment, you are typically working with 60% - 65% of your money after-taxes, and the results usually are **not guaranteed**.

Unmatchable Rates of Return

Structuring your fees gives you an unmatched rate of return, with annual **Tax Equivalent Guaranteed Returns** that can reach:

- 20+% for a 5-year investment
- 15+% for a 10-year investment
- 10+% for a 20-year investment

A Long-Term Scenario: Funding Retirement

An attorney planning to retire has just settled a case with \$500,000 in fees. The attorney has the option to either **(a)** structure their \$500,000 fee, or **(b)** pay the tax and invest the balance.

(a) If the attorney structures their fee, the \$500,000 will pay out \$38,229 annually, before tax, over 20 years, **guaranteed**.

(b) On the other hand, if the attorney pays the 40% tax (\$200,000) and invests the \$300,000 balance, the investment would need to generate a **T.E.G.R.SM of 11.23%** to match the structure's **guaranteed** total payout.

Clearly, few investments are likely to yield a steady return of 11.23% over 20 years, whereas the structure is **guaranteed**, no matter what happens. The structured approach is the obvious choice to maximize the return on the initial fee.

The benefits are clear:

- **Unbeatable, guaranteed returns**
- **Increased cash flow and lower taxes**
- **100% tax deferral**
- **Unlimited contribution allowance**

You can use the structure as an investment vehicle to meet almost any financial goal.

Structured Attorney Fees beat every other guaranteed investment vehicle for investing and maximizing the benefit from your hard-earned fees. It not only makes more money, but it is unhindered by down-turns in the economy and the stock market.

You provide the vision and we'll provide the investment vehicle.

All you need to do is contact us at (800) 541-7435 and we'll help you get started.

ROLLOVER VICTIMS AWARDED OVER \$30 MILLION

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Ervetina Trujillo Tapia, a 65-year-old grandmother and Frank Enriquez, a single father with 3 children, were pronounced dead at the scene of the accident. Andres Torres died in the hospital shortly after the accident. Joseph Enriquez suffered profound brain injuries. He is unable to communicate and is permanently totally disabled.

Expert Testimony: First, Mr. Johnson was retained to calculate the compensatory damages for plaintiffs Frank Enriquez, Ervetina Trujillo Tapia, Andres Torres and Joseph Enriquez. Next, Mr. Johnson was asked to give his expert opinion as to the general damages (intangible value of life and the loss of enjoyment of life) of the case.

Beginning with Mr. Enriquez, Mr. Johnson first calculated the loss of support in wages and household services to his three surviving children. The total present value damages were \$418,200. He then calculated the loss of household support that Ms. Ervetina Trujillo Tapia (a 65-year-old grandmother) would have provided to her adult children and grandchildren. The total present value damages were \$428,600. Next, he calculated the economic support that could have been available to Andres Torres' parents.

Lastly, he calculated Joseph Enriquez's lost earning capacity and future medical expenses. Mr. Johnson estimated the earning capacity for two possible scenarios: the earnings of a high school graduate and of someone with 1 to 3

years of college. He also included the national average fringe benefits package equal to 29.0% of his wages. This yielded a total present value lost earning capacity that ranged from \$1.6 to \$1.8 million.

Mr. Johnson next reviewed the life care planner's future medical plan for Joseph Enriquez. The life care planner determined that Joseph would need home attendant care or facility care to help with his profound injuries. The present value of his future medical care ranged between \$6.7 - \$7.9 million.

In the last part of his testimony, Mr. Johnson was asked to give his expert opinion as to the appropriate economic framework or guidelines which the loss of a person's intangible value of life, items such as love, companionship could be estimated. He was also asked to discuss a systematic methodology for calculating a person's loss of enjoyment of life using generally accepted methods of economic analysis.

Result: On February 5th, the jury awarded plaintiffs over \$30 million from Goodyear. The jury awarded \$14 million to Joseph Enriquez for his profound injuries, a total of \$14 million to the families of Frank Enriquez, Torres and Trujillo and about \$2.1 million to six passengers who suffered lesser injuries.

Attorney's Comments: According to Plaintiffs' attorney Chad A. Bowers, "Mr. Johnson's testimony was paramount to our case. There were four plaintiffs in which he calculated economic damages. Each of them had unique circumstances for calculating their damages. He was able to easily explain to the jury each calculation that empowered them. You could see how the jury bonded with Mr. Johnson. It is not very common that you see that."

About Robert W. Johnson & Associates: A nationally recognized, full service, consulting firm that specializes in illustrating and quantifying damages. Services include: court-qualified expert witness testimony in quantifying the loss of enjoyment of life (pain and suffering) in personal injury cases and quantifying the loss of love, care, comfort, society, consortium, etc. to the survivors in

wrongful death cases. Other litigation support services include analysis and placement of structured settlements, generating wage loss reports that include the present value of future medical expenses and illustrating the loss of quality of life with the LIFE ACTIVITY CALENDAR®.