The first flag of New Mexico statehood was designed by New Mexico historian Ralph Emerson Twitchell, as authorized in 1915. It consisted of a blue field with a miniature United States flag in the upper left corner, the state’s great seal in the lower right corner and “New Mexico” embroidered diagonally across the field from the lower left to the upper right corner. In 1920, the New Mexico Chapter of the Daughters of the American Revolution (D.A.R.) advocated the adoption of a flag representative of New Mexico’s unique character. Three years later, the D.A.R. conducted a design competition which was won by the distinguished Santa Fe physician and archeologist, Dr. Harry Mera. The doctor’s wife, Reba, made the winning flag design with a symbolic red Zia on a field of yellow. In March of 1925, Governor Arthur T. Hannett signed the legislation which proclaimed the Mera design as the official state flag.
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DECEMBER

14
Toil and Trouble: Avoiding Common Pitfalls in the Practice of Law
12:30 - 3 p.m. • 1.0 Ethics and 2.0 Professionalism CLE Credits
This seminar focuses upon how to choose and satisfy clients, as well as how to avoid common ethical and professional pitfalls that result in equally common complaints.

9 a.m. - Noon • 3.6 General CLE Credits
This seminar features speakers from the prosecution and defense sides regarding updates in the law and the proof needed for trial. The judicial view is also represented by a Judge who has handled a multitude of DWI cases in Albuquerque’s Metro Court.
Presented by: Judge Kevin Fitzwater, Pete Ross, Esq., Roger Smith, Esq. and Jack Mastenbrook, Esq. (Facilitator)

21
9 a.m. - 5:30 p.m. • 8.4 General CLE Credits
Knowledge of Civil Procedure can make all the difference to you and your clients. This seminar provides in-depth coverage of the significant changes in the New Mexico and Federal Rules of Civil Procedure, New Mexico case law affecting civil procedure, and United States Supreme Court and Tenth Circuit opinions dealing with procedural matters in the federal courts. The UNM School of Law faculty noted these developments and explain how those changes will affect your practice.
Presented by: Professors Michael Browde, Ted Occhialino, and Adjunct Professor Andy Schultz

Enemy Combatants, Civil Liberties and the USA PATRIOT Act
8 a.m. - 3 p.m. • 7.6 General CLE Credits
You will not want to miss this exciting full-day seminar. Professor Viet Dinh of Georgetown University Law Center, author of the controversial USA PATRIOT Act, speaks on recent U.S. Supreme Court decisions involving the Terrorism Trilogy (Hamdi, Padilla, Guantanamo Bay detainees). Also included in this distinguished program are U.S. Attorney David Iglesias (USERRA), John D. Cline of Jones Day in San Francisco (FISA), Executive Assistant U.S. Attorney Rumaldo Armijo (Indian Law Jurisdiction), and Attorney John Watson (SCRA).

28
9 a.m. - Noon • 3.6 General CLE Credits
See Dec. 14 for description.

Engagement Letters: The Gateway to Better Client Relations and Professionalism
10:20 a.m. - Noon • 2.0 Professionalism CLE Credits
The Rules of Professional Conduct make reference to disclosures and client waivers. In this day and age, those disclosures and waivers should all be in writing. The responsibility of the lawyer is to employ effective client communications and client relation skills in order to increase service to the client and foster understanding of the expectations of the representation, to include accessibility of the lawyer and the agreement to fees with the client. The primary purpose of this program is to discuss the effective use of engagement letters as a means to enhance communications and reduce the liability risks associated with your practice.
Presented by: John A. Bannerman, Esq.

Factual and Forensic Development of Evidence
9 a.m. - 3:30 p.m. • 8.4 General CLE Credits
What began in Albuquerque in September of 1999 as a special grand jury investigation into the disappearance of a young Malaysian woman, culminated three years later in the ultimate prosecution and conviction of two capitol murder co-defendants in a trial that captured international attention. This seminar examines the evidentiary development of this case to include direct, circumstantial, and forensic considerations. Reference is made to the working inter-relationship between forensic mitochondrial DNA and reverse parentage analyses, issues of sample securement from a foreign sovereign, and its relationship to the prosecution of a No Body Capital Murder case. Prosecutor, Lead Investigative Detective, and Lead Forensic Scientist perspectives are examined.
Presented by: Paul H. Speers, Esq., Mike Fox, Brent Johnson and Catherine Dickey

Video Replay Tuesday Registration
Name ___________________________ NM Bar No. ___________________________
Address ___________________________ City ___________________________ State __________ Zip __________
Phone ___________________________ Fax ___________________________ Email ___________________________

Note: Lunch included for all programs. If attending an afternoon program ONLY, lunch is available 30 minutes prior to program.

Annual Review of Civil Procedure, 8.4 G
$209 Dec. 21, 9 a.m. - 5:30 p.m.

DWI: Adequacy of Proof from Opposing Sides, 3.6 G
$109 Dec. 14, 9 a.m. - Noon • $109 Dec. 28, 9 a.m. - Noon

Enemy Combatants/ USA PATRIOT Act, 7.6 G
$209 Dec. 21, 8 a.m. - 3 p.m.

Engagement Letters, 2.0 P
$399 Dec. 28, 10:20 a.m. - Noon

Factual and Forensic Development of Evidence, 8.4 G
$199 Dec. 28, 9 a.m. - 3:30 p.m.

Toil and Trouble: Avoiding Common Pitfalls, 1.0 E/2.0 P
$399 Dec. 14, 12:30 - 3 p.m.

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**LIVE PROGRAMS**

State Bar Center

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**Trial Practice Section Annual Meeting, Seminar and Reception**

**Toil and Trouble: Avoiding Common Pitfalls in the Practice of Law**

Thursday, December 9, 2004 • State Bar Center • Seminar – 3 p.m. • 1.0 Ethics and 2.0 Professionalism CLE Credits (Video Replay) • Annual Meeting and Reception – 5:30 p.m.

*Presented by:* Tonya Herring Noonan, Esq., Anne Taylor, Esq. and Christine Long, Esq.

This seminar focuses upon how to choose and satisfy clients, as well as how to avoid common ethical and professional pitfalls that result in equally common complaints.

- $99 Standard and Non-Attorney
- $79 Trial Practice Section Members

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**2004 Real Property Institute: The Art of the Real Estate Deal**

Friday, December 10, 2004 • 8:30 a.m. - 4:30 p.m.

State Bar Center • 5.1 General, 1.2 Ethics, and 1.2 Professionalism CLE Credits

*Co-Sponsor: Real Property, Probate & Trust Section*

*Presenters: Ethan Epstein, James Widland, Kevin Peterman, Charles Price, Nelse Schreck, Orlando Lucero, Edward Riboal, Catherine Goldberg, John Patterson, and Patricia Hurley*

The 2004 Real Property Institute will address a variety of issues impacting real estate transactions, from formation of entities for holding real estate to the application of the USA Patriot Act to real estate deals. It will be focused on intermediate to advanced level of instruction relevant to real estate practitioners. Although this seminar is intended primarily for real estate attorneys, it will also be helpful for paralegals, brokers and other real estate professionals.

- $179 Standard and Non-Attorney
- $169 Government and Paralegal
- $169 Real Property, Probate & Trust Section Members

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**Albuquerque Lawyers Club - Settlements Are For Losers! We All Agree . . . Don’t We?**

(Is there a professional obligation to settle cases without running up the tab?)

Tuesday, December 14, 2004 • Albuquerque Hilton

Lunch: 11:30 a.m. • Program: 12:20 p.m. • 2.0 Professionalism CLE Credits

*Presenter: Mitch Winick, Director of Education and Programming, Texas Center for Legal Ethics and Professionalism*

The New Mexico Creed of Professionalism counsels attorneys to instruct clients that settlement discussions are consistent with zealous and effective representation. Over 150 years ago, attorney Abraham Lincoln encouraged his lawyer colleagues to discourage litigation and “persuade your neighbors to compromise whenever you can.” What guides lawyers today in the strategy of settlement discussions? Should the burdens of the justice system be a legitimate concern? What happens when attorney and client objectives are in conflict? How does the personality and communication style of the individual attorney impact their approach to settlements? Come discuss these and other ethical issues related to settlements.

- $59 Standard and Non-Attorney, Government, Paralegal and Albuquerque Lawyers Club Members

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**FOUR WAYS TO REGISTER**

**Phone:** (505) 797-6020, Monday - Friday, 9 a.m. - 4 p.m. (Please have credit card information ready)
**Fax:** (505) 797-6071, Open 24 hours • Internet: www.nmbar.org, click CLE, then Educational Programs
**Mail:** CLE, PO Box 92860, Albuquerque, NM 87199

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* Professionalism Tip *

With respect to other judges:

I will endeavor to work with other judges to foster a spirit of cooperation and collegiality.

Meetings

December

6 Attorney Support Group, 5:30 p.m., First Methodist Church

7 Board of Editors, noon, State Bar Center

8 Membership Services Committee, noon, State Bar Center

9 Senior Lawyers Division Board of Directors, 4:30 p.m., State Bar Center

9 Public Law Section Board of Directors, noon, RMD Legal Bureau - first floor, Santa Fe

9 Business Law Section Forms Subcommittee, 3:30 p.m., State Bar Center

9 Trial Practice Section Annual Meeting, 5:30 p.m., State Bar Center

10 Real Property, Probate & Trust Section Annual Meeting, 12:45 p.m., State Bar Center

State Bar Workshops

December

10 Lawyer Referral for the Elderly Workshop

TOPIC: Credit/Debt Issues, 9:30 a.m., Munson Senior Center, Las Cruces

January

26 Consumer Debt/Bankruptcy Workshop*, 6:00 p.m., State Bar Center

*Consumer Debt/Bankruptcy workshops include a one-on-one consultation with an attorney. For more information, call Marilyn Kelley at (505) 797-6048 or 1-800-876-6227; or visit the SBNM Web site, www.nmbar.org.
NOTICES

COURT NEWS

NM Supreme Court Law Library

Notice of Closing

The Supreme Court Law Library has extended its hours to include 8 a.m. to 6:30 p.m. Monday to Thursday, 8 a.m. to 5:30 p.m. Friday, and 8 a.m. to 3 p.m. Saturday. However, the library will be closed or have restricted hours on the following days:
- Dec. 23: 8 a.m. to 1 p.m.
- Dec. 24 to 25: Closed
- Dec. 27 to 29: 8 a.m. to 5 p.m.
- Dec. 30: 8 a.m. to 1 p.m.
- Dec. 31 to Jan. 1: Closed

Notice on Address Changes

All New Mexico attorneys must notify the Supreme Court and the State Bar of any changes in address or telephone number. Information may be e-mailed to the Supreme Court, Supvrm@nmcourts.com; faxed to (505) 827-4837; or mailed to PO Box 848, Santa Fe, NM 87504-0848.

Information may be e-mailed to the State Bar, at address@nmbar.org; faxed to (505) 828-3755; or mailed to the State Bar, PO Box 92860, Albuquerque, NM 87199-2860. The State Bar keeps both mailing and directory addresses. Contact the State Bar for more information.

Proposed Revision of District Court Civil Rule 1-053.2

The Supreme Court is considering proposed revisions to Rule 1-053.2 of the Rules of Civil Procedure for the District Courts. Attorneys who would like to comment on the proposed revisions should send written comments by Dec. 10 to: Kathleen J. Gibson, Chief Clerk, New Mexico Supreme Court, PO Box 848, Santa Fe, NM 87504-0848.

For reference: The proposed revisions were printed in the Nov. 18 (Vol. 43, No. 46) Bar Bulletin.

Proposed Revision to the Rules of Criminal Procedure for the District Courts and Supreme Court General Rules

The Supreme Court is considering proposed revisions to the Rules of Criminal Procedure for the District Courts and Supreme Court General Rules. Attorneys who would like to comment on the proposed revisions should send written comments by Dec. 10 to: Kathleen J. Gibson, Chief Clerk, New Mexico Supreme Court, PO Box 848, Santa Fe, NM 87504-0848.

For reference: The proposed revisions were printed in the Nov. 18 (Vol. 43, No. 46) Bar Bulletin.

Proposed Revisions to UJI Civil

The Supreme Court is considering proposed new UJI Civil 13-413, 13-1650 and 13-651 and proposed amendments to UJI Civil 13-1718 NMRA. Attorneys who would like to comment on the proposed revisions should send written comments by Dec. 10 to: Kathleen J. Gibson, Chief Clerk, New Mexico Supreme Court, PO Box 848, Santa Fe, NM 87504-0848.

For reference: The proposed revisions were printed in the Nov. 18 (Vol. 43, No. 46) Bar Bulletin.

Proposed Revision to Rule 1-123 of the Rules of Civil Procedure for the District Courts

The Supreme Court is considering proposed amendments to the Rules of Civil Procedure for the District Courts. Attorneys who would like to comment on the proposed revisions should send written comments by Dec. 10 to: Kathleen J. Gibson, Chief Clerk, New Mexico Supreme Court, PO Box 848, Santa Fe, NM 87504-0848.

For reference: The proposed revisions were printed in the Nov. 18 (Vol. 43, No. 46) Bar Bulletin.

First Judicial District Court
Family Law
Brownbag Meeting

The First Judicial District Court will host its family law brownbag meeting at noon, Dec. 14 in the Grand Jury Room, second floor, of the Steve Herrera Judicial Complex in Santa Fe. It will be the annual holiday potluck luncheon so attendees should bring food to share. For more information, contact Elege Simons, (505) 982-3610 or esimons@rubinkatlaw.com.

Second Judicial District Court
Children’s Court Monthly Judges’ and Managers’ Meeting

The Second Judicial District Children’s Court will hold its monthly judges’ and managers’ meeting at noon, Dec. 7 in the jury room, John E. Brown Juvenile Justice Center, 5100 Second St. NW, Albuquerque. Children’s Court judges and managers of court-related agencies will meet to discuss ongoing concerns and projects. For a copy of the meeting agenda, call (505) 841-7644.

Designated Presiding Judges

Effective Nov. 30, Chief Judge William F. Lang has designated the court’s presiding judges as follows:
- Family Court: Judge Nan Nash
- Children’s Court: Judge Marie Baca
- Civil Division: Judge Ted Baca
- Criminal Court: Judge Neil Candelaria

For more information contact the court administrator at (505) 841-7458.

Family Court Open Meetings

Second Judicial District Family Court judges will hold open meetings to discuss ongoing concerns and projects at noon on the first business Monday of each month in the Conference Center located on the third floor of the Bernalillo County Courthouse. The next regular meeting will be held on Dec. 6. Contact Mary Lovato, (505) 841-6778, for more information or to have an item placed on the agenda.

Holiday Court Closings

As approved by the Supreme Court, the Second Judicial District Court will close for the Christmas and New Year’s holidays as follows:
- Dec. 23, the Court will close at noon
- Dec. 24, the Court will be closed all day
- Dec. 30, the Court will close at noon
- Dec. 31, the Court will be closed all day
Sixth Judicial District Court
Change in Judicial Assignment
Effective Jan. 1, 2005, all cases currently assigned to The Honorable Jim Foy of the Sixth Judicial District Court in Grant, Luna and Hidalgo Counties of New Mexico, will be assigned to the newly elected Judge J. C. Robinson, except for those cases in which Judge Robinson or any member of his former law firm (David Lopez, Daniel Dietzel and William Perkins) are counsel of record. Those cases in which either Judge Robinson or a member of his former law firm are counsel of record shall be assigned to Judge H. R. Quintero on Jan. 1, 2005. Parties who want to exercise their statutory right to excuse either Judge Robinson or Judge Quintero, pursuant to Rules 1-088.1, must do so no later than Dec. 15, 2004.

Bernalillo County Metropolitan Court Judges’ Meeting
The Bernalillo County Metropolitan Court judges will conduct their monthly judges’ meeting at noon, Dec. 7 in the Judicial/Administrative Conference Room (Room 849) of the Metropolitan Court Building, 401 Lomas NW, Albuquerque. The meeting is open to the public. Call the Court Administrator’s Office at (505) 841-8105 for more information or if you need accommodations for disabilities.

Swearing-In Ceremony for Judge Benjamin Chavez
Members of the bar and legal community are invited to the swearing-in ceremony of Benjamin Chavez as Metropolitan Court Judge, Division XIII at 5:15 p.m., Dec. 8 at the Bernalillo County Metropolitan Courthouse in the Rotunda, at 401 Lomas NW, Albuquerque. A reception will follow at La Posada de Albuquerque. The Bernalillo County Metropolitan Court prohibits cell phones. Call (505) 841-8193 for more information.

STATE BAR NEWS
Attorney Support Group Monthly Meeting
The next Attorney Support Group meeting will be held at 5:30 p.m., Dec. 6 at the First United Methodist Church at Fourth and Lead SW in Albuquerque. The group meets regularly on the first Monday of the month.

For more information, contact Bill Stratvert, (505) 242-6845.

Barristers Toastmasters Club Open House
The Barristers Toastmasters Club will hold a holiday open house at 5:45 p.m., Dec. 13 at the State Bar Center. The event is being sponsored by Romo & Associates and members are encouraged to attend. Contact Joe Conte, (505) 797-6099 or jconte@nmbar.org, to R.S.V.P. or for more information.

Lawyers Assistance Committee
Wanted: Lawyers in Recovery
The Lawyers Assistance Committee is looking for lawyers in recovery, especially in towns outside ABQ, who would be willing to participate in 12-Step calls on attorneys with alcohol/drug problems. Lawyers willing to help should call Bill Stratvert at 242-6845.

Paralegal Division Brownbag CLEs for Attorneys and Paralegals
The Paralegal Division of the State Bar is offering lunchtime brownbag CLEs at the State Bar Center the second Wednesday of every month. The next brownbag is on Dec. 8 and is titled Ethics for Legal Assistants and Paralegals. The cost is $16 for attorneys and $15 for paralegals, legal assistants and office staff. Each meeting has been approved for 1.0 G CLE credits. Registration begins at the door at 11:30 a.m. each month, and the presentation will follow from noon to 1 p.m. For more information contact Debi Shoemaker-Scott at Rothstein Donatelli, (505) 243-1443.

Public Law Section Board Meeting
The next Public Law Section board meeting will be held at noon, Dec. 9 in the Risk Management Division Legal Bureau Conference Room on the first floor of the Montoya Building, 1100 St. Frances Dr., Santa Fe. Contact Deborah Moll, (505) 827-2000, for more information.

Real Property, Probate and Trust Section
CLE and Annual Meeting
The Real Property, Probate and Trust Section and the Center for Legal Education of the State Bar of New Mexico will present The Art of the Real Estate Deal Dec. 10 at the State Bar Center. Attendees will receive 5.1 general, 1.2 ethics and 1.2 professionalism CLE credits. See page 4 for registration information.

The annual membership meeting will be held at 12:45 p.m. All section members are encouraged to attend the meeting regardless of whether or not they are registered for the CLE program. Contact Chair R. Max Best, max@rmaxlaw.com, to place an item on the agenda.

Trial Practice Section
CLE, Annual Meeting and Reception
The Trial Practice Section and the Center for Legal Education of the State Bar of New Mexico will present a video replay of Toil and Trouble: Avoiding Common Pitfalls at 3 p.m., Dec. 9 at the State Bar Center. Attendees will receive 1.0 ethics and 2.0 professionalism CLE credits. See page 4 for registration information. The annual membership meeting and reception will follow at 5:30 pm. Contact Chair Rick Shane, (505) 883-5030 or rshane@rshabqlaw.com, to place an item on the agenda.

Other Bars
Albuquerque Bar Association
Monthly Luncheon
The Albuquerque Bar Association will hold its monthly luncheon and annual meeting noon, Dec. 7 at the Petroleum Club in Albuquerque. The 2004 Outstanding Attorney and Judge Awards will also be presented at the luncheon. A seminar will follow from 1:30 to 4:30 p.m. that will include an Ethics Update and Professionalism CLE. Attendees will receive 1.0 ethics and 2.0 professionalism credits for the seminar. Visit the Albuquerque Bar Association’s Web site at www.abqbar.com or call (505) 243-2615 for more information.
American Bar Association
2005 Thurgood Marshall Award

The American Bar Association Section of Individual Rights and Responsibilities is requesting nominations for its 2005 Thurgood Marshall Award. The Thurgood Marshall Award is the only ABA award recognizing long-term contributions to the furtherance of civil rights, civil liberties and human rights in the United States. The section is soliciting nominations of individuals who, through their unique talents and long-term contributions, have shown dedication and leadership in establishing and expanding civil and human rights in the U.S. Nomination forms are available online at www.abanet.org/irr. E-mail irr@abanet.org or call (202) 662-1030 for more information. The nomination deadline is Jan. 7, 2005.

NM Women’s Bar Association
Mid-State Chapter Monthly Networking Luncheon

The mid-state chapter of the New Mexico Women's Bar Association will hold a networking lunch meeting from noon to 1:30 p.m., Dec. 8 at Conrad's in the La Posada Hotel, Albuquerque. Visitors are welcome and advance reservations are required. Lunch prices range from $6 to $11 and payment is to be made to the restaurant. Anyone interested in attending this meeting should contact Virginia R. Dugan, vrd@atkinsonkelsey.com or Rendie Baker-Moore, martren@eb-b.com.

OTHER NEWS

UNM Law Library
Holiday Hours

UNM Law Library Hours
Monday-Thursday 8 a.m. to 11 p.m.
Friday 8 a.m. to 5 p.m.
Saturday 9 a.m. to 5 p.m.
Sunday Noon to 11 p.m.

Library Holiday Closures
The Law Library will be closed during the following UNM holidays:
Dec. 23 to Jan. 3

Call the Reference Desk, (505) 277-0935 if you have any questions.

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- Original questions, involving one's own conduct, should be sent to the committee chair, Peter Pierotti, c/o State Bar of New Mexico, PO Box 92860, Albuquerque, NM 87199-2860.

* The published advisory opinions are also available at the UNM School of Law Library and the Supreme Court Library.
PERSONAL RESPONSIBILITY AND THE CULT OF VICTIMHOOD IN TORT LAW

By Michael J. Thomas

More and more frequently, reasonable people, particularly those who are not attorneys, hear about a lawsuit in the media and think, “How can someone file, let alone win, a case like that?” Pelman v. McDonald’s Corporation et al.,1 is such a case.

The plaintiff’s claimed that McDonald’s was responsible for their obesity and health problems through their consumption of McDonald’s food products. Discussion of the case is useful to show how such cases suggest a potentially dangerous view of the courts as both a tool of broad based social change and a way to win money through a judicial lottery.

In Pelman, the plaintiff’s claimed that McDonald’s was guilty of deception in the sale of its products. Specifically, the lawsuit was brought on behalf of minors whose health problems allegedly caused by eating McDonald’s products included obesity, diabetes, coronary heart disease, high blood pressure and elevated cholesterol. The plaintiff’s brought the lawsuit as members of a putative class action in a New York state court, alleging various claims under New York state law.

The defendants then removed the case to federal court.2

Plaintiffs claimed that McDonald’s failed to adequately disclose the ingredients in, and the health effects posed by eating, its products. In addition, plaintiffs claimed that McDonald’s marketed its products as nutritious, and negligently sold food products high in cholesterol, fat, salt and sugar, although studies show such foods can cause detrimental health problems.

Judge Robert W. Sweet’s lengthy opinion presents a detailed analysis, concluding that the defendants’ motion to dismiss should be granted.3

Judge Sweet recognized the policy implications of the claims being asserted in the case, remarking that the case presented questions of “personal responsibility, common knowledge and public health” as well as the “role of society and the courts in addressing such issues.” He reasoned that it is common knowledge that eating excessive amounts of fast food can be detrimental to one’s health and, as long as consumers exercise free choice in choosing to eat at McDonald’s, they cannot complain if their own choices cause them to become obese. Essentially, the answer to plaintiffs’ claims was that they had assumed the risk inherent in consuming fast food.

The court noted the plaintiff’s failure to specifically allege that McDonald’s had made a deceptive representation as to the nutritional value of its products, or that McDonald’s was in possession of information not reasonably available to consumers.

Because it could not be assumed that such information was solely in McDonald’s possession, the plaintiff’s failed to state a claim.

The court’s conclusion seems reasonable, as one would expect that the plaintiff’s knew or reasonably should have known of the ill health effects of eating too often at McDonald’s.

The Pelman opinion correctly notes that laws are created for situations in which individuals are unable to protect themselves. The law should avoid rewarding someone for his or her own mistakes. As the court noted, the issue is where to draw the line between an individual’s responsibility to take care of him or herself, and society’s responsibility to protect that person from others.

The court also observed that most of the reaction to the lawsuit has been negative, with most people feeling both incredulous that such a lawsuit could be brought and expressing contempt for the parents of the minor plaintiff’s for not taking responsibility for their children’s diets, thereby contributing to a “cult of victimhood.”4

What are the lessons to be learned from the Pelman case? First, it would seem that the legislature, not the courts, is the appropriate forum for attempting to regulate the “fast food” industry. Courts, in contrast to legislatures, were never intended to weigh the broad public health issues in this lawsuit. Second, one should not profit from, or attempt to hold others accountable for, one’s own decisions, such as the decision to consume too much food at McDonald’s.

There is no easy solution to lawsuits such as the Pelman case. Such lawsuits cannot be justified on the overgeneralization that lawyers must “zealously” represent their clients.

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1 The court’s opinion is found at 237 F.Supp.2d 512 (S.D.N.Y. 2003).
2 Too often, as with Pelman, lawsuits attempt to obtain results through the courts that could not be obtained through the legislature. This is particularly true in cases raising complex social and economic issues, such as with regard to wages against gun manufacturers.
3 The removal was based on diversity of citizenship, as the primary defendant, McDonald’s Corporation, was a Delaware corporation. The court went through a lengthy analysis to conclude that the removal was proper. The court concludes that the plaintiff’s had no legitimate claims against the local McDonald’s outlets, and that the naming of those outlets as defendants could not therefore defeat jurisdiction based on diversity of citizenship.
4 Judge Sweet gave the plaintiff’s 30 days to amend their complaint. The case was eventually dismissed without leave to amend in an unreported decision.
5 Several articles are quoted by the Pelman court, including one which remarks that the lawsuit is “yet another symptom of the decline of personal responsibility and the rise of the cult of victimhood.” New Mexico journalists also took note of the case. See Dennis Domrzalski, “Lawsuit Gluttony,” New Mexico Business Weekly, Vol. 9, No. 44 (Jan. 31-Feb. 6, 2003) at 30 (noting change in most Americans’ work from physical labor to sedentary work, and “rather than realizing that because we exert less energy on the job these days we should eat less, some people are out to punish McDonald’s for their own stupidity.”).
Such advocacy must always be within the bounds of reason and (one would hope) common sense, apart from the bounds set by Rule 11 of the Rules of Civil Procedure and the Rules of Professional Conduct. Although such lawsuits are usually dismissed early on, and some relief may be obtained through Rule 11 for the party unreasonably brought into a lawsuit, these lawsuits are not harmless. They require the attention of judges and lawyers for problems arguably created by the plaintiffs’ lack of personal responsibility. They degrade society’s view of lawyers and the law.

And, perhaps worse, they contribute to the continuing degradation in current society of any notion of personal responsibility by encouraging other such “victim mentality” lawsuits in a de facto attempt to reduce tort law to its lowest common denominator—minimum personal responsibility and maximum damages.

New Mexico, of course, is not immune from lawsuits that attempt to use tort law to reward people for bad judgment and refusal to take responsibility for their own actions. An example is found in Weststar Mortgage Corporation v. Jackson, 2003-NMSC-002, 133 N.M. 114, 61 P.3d 823 (N.M. 2002). In Weststar, as part of a real estate transaction involving Jackson, a bank accidentally wired over $15,000 into Jackson’s account, of which amount almost $13,000 should have been wired to an escrow company (Weststar).

Jackson had signed a closing statement and it was undisputed that the balance due to Jackson was under $3,000 and that Jackson was aware of that. This transaction occurred in early May 1998. Weststar did not learn of the mistake until July 1998.

Upon learning of the mistake, a Weststar employee contacted Jackson. Jackson initially acted ignorant of any mistake but in a second call admitted he had received the funds in error and agreed to return the extra money to Weststar.

However, Jackson had withdrawn $12,000 from his account and purchased a certificate of deposit in May. Jackson agreed to repay $12,000 to Weststar when the certificate matured in August 1998. Weststar, concerned about the lack of a written commitment from Jackson and about the fact that he had secretly kept the money for two months, sent Jackson a demand letter on Aug. 7 requesting that he repay the money within 30 days.

Rather than simply return the money, Jackson consulted with an attorney who told Jackson he could keep the extra money, despite the absence of any articulated basis for such an extraordinary position.

Eventually, Weststar, in addition to contacting the police so they could determine if a crime had been committed, filed a civil suit for the return of the money. Jackson, with his attorney, filed a counterclaim for malicious abuse of process, claiming that Weststar had initiated criminal proceedings against him without probable cause and for an improper purpose. The trial court did not rule on Weststar’s motion for summary judgment as to the malicious abuse of process claim, and denied Weststar’s motions for a directed verdict, for judgment as a matter of law, and for a new trial. Jackson was awarded $550,000 in compensatory damages and $150,000 in punitive damages.

All of this occurred despite Jackson’s patently unreasonable conduct, the fact that the trial court ordered Jackson to pay the roughly $13,000 back to Weststar with interest, and the fact that the criminal proceedings against Jackson were not terminated in his favor.

The judgment in Jackson’s favor was reversed in favor of Weststar by the above cited New Mexico Supreme Court opinion. The Supreme Court decision was well reasoned but focused almost exclusively on purely legal analysis.

While equitable principles cannot replace technical application of legal rules, courts ought to rely on them to supplement pure legal analysis, in order to reinforce the idea that actions as unreasonable as Jackson’s will not be rewarded with hundreds of thousands of dollars.

The point is that courts should expressly state such principles in aid of legal analysis when such explicit reliance will reinforce core principles of tort law and discourage ultra-frivolous claims such as the malicious abuse of process claim asserted in Weststar.

Judge Jonathan B. Sutin’s dissent to the Court of Appeals opinion, which had affirmed the judgment in favor of Jackson, is an example of the kind of open expressions of collective, judicial common sense appropriate in aid of legal analysis to curtail tort law abuse.
Judge Sutin’s analysis, while properly examining the elements of malicious abuse of process, also contained instructive passages noting the inherent incongruity of Jackson’s recovery given his actions. Judge Sutin wrote:

   By use of the very broad rule that one cannot use the criminal process to collect a debt, Jackson was able to obtain a verdict of $50,000 compensatory and $150,000 punitive damages. Looking at the actions of those involved, one wonders how this could occur. Jackson was clearly a wrongdoer with an improper motive. He never expressed, and has never shown, the slightest colorable or arguable basis on which to keep Weststar’s money . . . Jackson’s lawyer was Jackson’s agent, if not his accomplice, perhaps pushing Jackson into, and unquestionably supporting Jackson’s wrongful conduct. The two of them set this mess in motion.10

   In the end, common sense prevailed due to the New Mexico Supreme Court’s opinion, but the entire matter ought not to have gone so far in the first place.

   It is troublesome that a malicious abuse of process claim, attempting to reward Jackson for his own irresponsible behavior, was brought on these facts. It is even more troublesome that a jury awarded $200,000 in damages on that claim. Legislatures also have a role to play in curbing abuses in tort law. The challenge for lawmakers will be to reform the system without curbing appropriate uses of tort law.

   Courts should dismiss these lawsuits and grant other appropriate relief, such as sanctions against an attorney or his client, and courts should not hesitate to use condemnatory language such as that contained in Judge Sutin’s dissent in Weststar.

   Michael J. Thomas is a 1996 graduate of the University of Michigan law school and a former law clerk at the New Mexico and Arizona appellate courts. He is currently an associate counsel at the New Mexico State Land Office. His views in this article are his own and do not represent the views of the New Mexico State Land Office.

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WRITS OF CERTIORARI

AS UPDATED BY THE CLERK OF THE NEW MEXICO SUPREME COURT

Kathleen Jo Gibson, Chief Clerk New Mexico Supreme Court
PO Box 848 • Santa Fé, NM 87504-0848 • (505) 827-4860

EFFECTIVE DECEMBER 1, 2004

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CERTIORARI GRANTED BUT NOT SUBMITTED:

(Submission = date of oral argument or briefs-only submission)
ALL CASES HELD IN ABEYANCE PENDING DISPOSITION IN NO. 28,477, STATE V. SMITH

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<td>State v. Yazzie (COA 24,815)</td>
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WRITS OF CERTIORARI

AS UPDATED BY THE CLERK OF THE NEW MEXICO SUPREME COURT

Kathleen Jo Gibson, Chief Clerk New Mexico Supreme Court
PO Box 848 • Santa Fé, NM 87504-0848 • (505) 827-4860

EFFECTIVE DECEMBER 1, 2004

CERTIORARI GRANTED BUT NOT SUBMITTED:
(Submission = date of oral argument or briefs-only submission)
ALL CASES HELD IN ABETANCE PENDING DISPOSITION IN

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(Submission = date of oral argument or briefs-only submission)

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PETITION FOR WRIT OF CERTIORARI DENIED:

NO. 27,409 State v. Rodriguez (COA 22,558) 9/15/04
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From the New Mexico Supreme Court

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DISCIPLINARY NUMBER 07-2001-422
In the Matter of George Foster Hannett, Esq., An Attorney Licensed to Practice Law Before the Court of the State of New Mexico

November 19, 2004

FORMAL REPRIMAND

Mr. Hannett, you are being issued this formal reprimand as a result of a series of inactions on your part. In 2001 the Disciplinary Board received a complaint against you alleging that you failed to take the appropriate action in two different probate cases, and failed to communicate with your clients. You failed to timely respond to these allegations, and a Specification of Charges was filed against you. You entered into a consent agreement admitting the allegations, and you received a formal reprimand deferred in favor of a year of probation subject to certain conditions.

Despite the lenient treatment you received, you failed to abide by all of the conditions of your probation, and ignored a flurry of communication from the office of disciplinary counsel. Your inactions resulted in the filing of a Motion for Order to Show Cause with the Supreme Court. The Court issued an Order to Show Cause and a hearing was held in the matter on November 25, 2003. At that hearing you appeared and assured the Court that you would comply with all terms of your probation, including filing a timely response to any disciplinary complaints which were pending against you. The Court allowed you additional time in which to comply, but directed that you receive the formal reprimand in the event you failed to comply with any of the terms of your probation or if additional charges were filed against you. Once again, you failed to file a response to an outstanding disciplinary complaint, and wholly failed to communicate with the office of disciplinary counsel. These inactions led to the filing of a second Specification of Charges against you, as well as the issuance of this Formal Reprimand.

Your conduct in these matters violated the following rules: Rule 16-101, by failing to provide competent representation to your client; Rule 16-102(A), by failing to abide by your client’s decisions concerning the objectives of representation and failing to consult with your client as to the means by which they are to be pursued; Rule 16-103, by failing to act with reasonable diligence and promptness in representing a client; Rule 16-104(A), by failing to keep your client reasonably informed about the status of a matter, and failing to comply with reasonable requests for information; Rule 16-104(B), by failing to to explain a matter reasonably necessary to permit your client to make informed decisions regarding the representation; Rule 16-116(D), by failing to terminate the representation of your client in an orderly manner; Rule 16-302, by failing to expedite litigation consistent with the interests of your client; Rule 16-801(B), by failing to respond to a lawful demand for information from a disciplinary authority; Rule 16-803(D), by failing to give full cooperation and assistance to the office of disciplinary counsel, Rule 16-804(D), by engaging in conduct that is prejudicial to the administration of justice; and Rule 16-804(H) by engaging in conduct that adversely reflects on your fitness to practice law. These violations are aggravated by the fact that you engaged in a pattern of misconduct, committed multiple offenses, and have substantial experience in the practice of law.

At the November 25, 2003 hearing in front of the Supreme Court, you explained to the Court that you suffer from depression, a disease that at times has been extremely debilitating for you. While the Board is not without sympathy for your struggles, you have previously assured this Board and the Court that you were receiving treatment for your disease and that you were able to continue to practice law and meet all obligations to your clients and the Board. Your ongoing failure to timely communicate with both your clients and the office of disciplinary counsel demonstrates that this is not the case.

Since the November 25, 2003 hearing, you have taken steps to more aggressively treat your depression and the Board commends you for your efforts. It is hoped that this Formal Reprimand will remind you and others in your situation to seek treatment sooner, rather than later, in an effort to avoid disciplinary problems of this nature.

This Formal Reprimand will be filed with the Supreme Court in accordance with Rule 17-206(D), and will remain part of your permanent records with the Disciplinary Board, where it may be revealed upon any inquiry to the Board concerning any discipline ever imposed against you. In addition, in accordance with Rule 17-206(D), the entire text of this formal reprimand will be published in the State Bar of New Mexico Bar Bulletin.

The Disciplinary Board,
Richard J. Parmley, Jr. Chairman
Certiorari Denied, No. 28,915, Nov. 10, 2004

From the New Mexico Court of Appeals

Opinion Number: 2004-NMCA-128


No. 24,220 (filed: Sept. 16, 2004)

APPEAL FROM THE DISTRICT COURT OF BERNALILLO COUNTY

ROBERT L. THOMPSON, District Judge

DAVID L. MATHEWS
Bernalillo, New Mexico
for Appellants Board of Trustees and Cynthia Tidwell

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VOGEL, CAMPBELL & BLUEHER, P.C.
Albuquerque, New Mexico
for Appellant Linda Anne Hutchinson Cronk

DENNIS M. MCCARY
MCCARY, WILSON & PRYOR
Albuquerque, New Mexico
for Appellees

Opinion

JAMES J. WECHSLER, CHIEF JUDGE

{1} In this appeal, we consider whether the issuance of a peremptory writ of mandamus under NMSA 1978, § 44-2-7 (1884) is a final order for purposes of appeal when the issue of damages in connection with the activity covered by the writ has not been resolved. We hold that the order granting the peremptory writ of mandamus is not final and remand to the district court.

{2} Petitioners, Richard, Olga, and Vincent Sanchez, Raymond and Kate Fuentes, and Chester R. and Barbara Vernon, filed a verified petition for mandamus in district court seeking to compel Respondents, the Board of Trustees of the Village of Los Ranchos de Albuquerque (Board of Trustees) and its Planning and Zoning Administrator, Cynthia Tidwell, to enforce zoning ordinances relating to the use of an adjoining or nearby property within the village. Petitioners contended that the use of the property violated the ordinance because it was used for public horse shows and to stable more than the allowable eleven horses. They also sought damages.

{3} The district court informed the parties in a letter ruling that it would grant Petitioners’ motion for summary judgment. Before entry of an order, Respondents moved for permission to file an interlocutory appeal. Respondents stated that the court’s action on the merits of the writ of mandamus was a final decision practically disposing of the case under NMSA 1978, § 39-3-2 (1966). They nevertheless requested an immediate appeal to advance “the ultimate termination of the litigation,” noting that the issue of damages, which included the loss of enjoyment of the property, was not simple and would involve extensive testimony. The district court did not grant the motion.

{4} The district court issued an alternative writ of mandamus, ordering Respondents to enforce the zoning code and to pay damages and costs sustained by Petitioners or show cause why they should not act as directed by the writ. It ordered that the owner of the property, Linda Anne Hutchinson Cronk, be joined as a Respondent in the proceeding.

{5} The district court subsequently entered its order granting Petitioners partial summary judgment. It ordered the issuance of a peremptory writ of mandamus, requiring the Board of Trustees and Tidwell to enforce the existing ordinance as defined by the court, issued an injunction against Respondent Cronk, and reserved for further hearing the issue of “damages, costs and other disbursements, if any, which should be awarded Petitioners.” Board of Trustees and Cronk filed a joint notice of appeal from the issuance of the peremptory writ of mandamus and the summary judgment order. Petitioners filed a motion to dismiss the appeal. This Court held the motion in abeyance pending calendaring. The appeal was placed on the general calendar, briefed, and submitted to a panel. We now dismiss the appeal for lack of a final order.

{6} Because of the problems attendant to piecemeal appeals, New Mexico courts adhere to the rule that an order or judgment is not final for purposes of appeal if the issue of damages is outstanding. See Principal Mut. Life Ins. Co. v. Straus, 116 N.M. 412, 413, 863 P.2d 447, 448 (1993); Albuquerque Commons P’ship v. City of Albuquerque, 2003-NMCA-022, ¶ 1, 133 N.M. 226, 62 P.3d 317; City of Sunland Park v. Paseo del Norte Ltd. P’ship, 1999-NMCA-124, ¶ 1, 128 N.M. 163, 990 P.2d 1286; Cole v. McNeill, 102 N.M. 146, 147, 692 P.2d 532, 533 (Ct. App. 1984). When the issue of damages remains, the order

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or judgment has not practically disposed of the merits of the case. Principal Mut. Life Ins. Co., 116 N.M. at 413, 863 P.2d at 448.

{7} In this mandamus proceeding, the verified petition requested, and the alternative writ of mandamus ordered, damages, attorney fees and costs in addition to the enforcement of the zoning ordinance. Indeed, the statutes pertaining to mandamus specifically authorize such relief. NMSA 1978, § 44-2-12 (1884) (“If judgment is given for the plaintiff, he shall recover the damages which he has sustained, together with costs and disbursements.”). We limit our discussion to the order for damages based on the motion to dismiss.

{8} In her response to the motion to dismiss, Respondent Cronk contends that the issuance of the writ of mandamus is appealable in and of itself, without regard to the issue of damages. She relies on NMSA 1978, § 44-2-14 (1887), which states: “That in all cases of proceedings by mandamus in any district court of this state, the final judgment of the court thereon shall be reviewable by appeal or writ of error in the same manner as now provided by law in other civil cases.” Respondent Cronk argues that the district court “has issued its final judgment on the writ of mandamus” and that “[t]here are no further issues before the Court as to the relief ordered in the writ of mandamus.” Thus, according to this reasoning, the peremptory writ of mandamus is “reviewable by appeal” under Section 44-2-14. We do not agree with Respondent Cronk’s reading of this statute.

{9} We read the statutes concerning mandamus for internal consistency. See Ramirez v. IBP Prepared Foods, 2001-NMCA-036, ¶ 16, 130 N.M. 559, 28 P.3d 1100 (stating that when interpreting statutes “[w]e must attempt to achieve internal consistency and avoid making any portion of the statute superfluous”). Section 44-2-12 states: “If judgment is given for the plaintiff, he shall recover the damages which he has sustained, together with costs and disbursements, and a peremptory mandamus shall be awarded without delay.” It therefore allows recovery of damages if the district court concludes in Petitioners’ favor and grants the writ, and the court must then award the peremptory writ of mandamus without delay. Section 44-2-12. We do not construe this language to mean that an appeal lies from a “judgment” granting a writ of mandamus if the issue of damages has not been resolved. The legislature precluded such an appeal by enacting, in 1897, the language of Section 44-2-14 which provides that “the final judgment of the court” in a mandamus proceeding “shall be [reviewed] by appeal or writ of error in the same manner as now provided by law in other civil cases.” It had previously, in 1893, provided that appeals and writs of error be taken from “final decrees or judgments.” C.L. 1897, Section 3136. As stated in Section 44-2-14, the territorial legislature intended that appeals in mandamus proceedings be the same as in other civil cases.

{10} Respondent Cronk narrowly reads Section 44-2-14 to argue that because the district court has issued its final judgment on the writ of mandamus, the matter is now “reviewable by appeal.” However, because the legislature distinguished between “judgment” in Section 44-2-12 and “final judgment” in Section 44-2-14, we do not believe that this argument has merit. Although the district court may have determined to grant the writ of mandamus, this determination incorporated into a judgment is not a final judgment reviewable on appeal. See Key v. Chrysler Motors Corp., 121 N.M. 764, 769, 918 P.2d 350, 355 (1996) (stating that all parts of a statute must be read in connection with every other part to produce a harmonious whole).

{11} Respondents make additional arguments against the dismissal of this appeal. Respondent Cronk urges that we interpret the rule of finality practically rather than technically. See Kelly Inn No. 102, Inc. v. Kapnison, 113 N.M. 231, 236, 824 P.2d 1033, 1038 (1991). Respondents Board of Trustees and Tidwell argue that they have a strong case on the merits and the issue of damages will not be examined if they are successful in this appeal. However, the rule of finality that a judgment or order is not final if the issue of damages has not been resolved is not within the “twilight zone of finality” as Respondent Cronk implies. See Clancy v. Gooding, 98 N.M. 252, 254, 647 P.2d 885, 887 (Ct. App. 1982) (stating the general rule that “a judgment or order is not final unless all issues of law and of fact necessary to be determined have been determined, and the case has been completely disposed of to the extent the court has power to dispose of it”). It is a well-settled principle. Principal Mut. Life Ins. Co., 116 N.M. at 414, 863 P.2d at 449 (“This principle of finality is also well-settled in the federal courts.”). As Respondents acknowledge in their motion for an interlocutory appeal, this case does not merely involve the ministerial or formulaic calculation of damages.

{12} We underscore the policy disfavoring piecemeal appeals. See id. at 415, 863 P.2d at 450. The mandamus statutes contemplate that a mandamus proceeding be treated in the same way as any civil action. Section 44-2-14. We do not delve into the merits to treat the issuance of a writ of mandamus differently. Cf. City of Sunland Park, 1999-NMCA-124, ¶¶ 1, 10-11 (declining to deviate from general rule of finality in condemnation proceeding in which court’s order granted possession to condemnor, infringing upon condemnee’s property interests, without resolving the issue of damages). In any case in which the issue of damages is reserved after liability is determined, the issue of damages would be rendered moot or affected in some manner if the determination of liability were overturned on appeal. See Hamman v. Clayton Mun. Sch. Dist. No. 1, 74 N.M. 428, 429, 394 P.2d 273, 274 (1964) (stating that “[a] case is moot when it does not involve any actual controversy [or] [w]here the issues involved in the trial court no longer exist”); Insure N.M., L.L.C. v. McGonigle, 2000-NMCA-018, ¶¶ 24, 25, 128 N.M. 611, 995 P.2d 1053 (refusing to issue an advisory opinion where a defendant’s claim had been rendered moot). The requirements of finality apply notwithstanding such a procedural reality.

{13} Lastly, Respondent Cronk asserts that counter motions for summary judgment constitute final judgments, and Respondent Board of Trustees and Tidwell assert that a partial summary judgment can constitute a final judgment for appellate review. We agree, in circumstances in which the ruling on the motion or motions disposes of the case “to the fullest extent possible.” Sunwest Bank v. Nelson,
1998-NMSC-012, ¶ 6, 125 N.M. 170, 958 P.2d 740 (internal quotation marks and citation omitted). By way of example, in Davis v. Board of County Commissioners, 1999-NMCA-110, 127 N.M. 785, 987 P.2d 1172, cited by Respondent Cronk, the district court denied the plaintiff’s motion for summary judgment and granted the defendant’s motion. Id. ¶ 10. Its decision defeated the plaintiff’s claims, and it no longer had before it any issue on which to proceed. Id. In other cases cited by Respondents Board of Trustees and Tidwell, a partial summary judgment was reviewed on appeal after a trial on the merits had been held for a final order entered. See Adobe Masters, Inc. v. Downey, 118 N.M. 547, 548, 883 P.2d 133, 134 (1994); Cress v. Scott, 117 N.M. 3, 5, 868 P.2d 648, 650 (1994); Sun Country Sav. Bank v. McDowell, 108 N.M. 528, 529, 775 P.2d 730, 731 (1989). In Rummel v. St. Paul Surplus Lines Insurance Co., 1997-NMSC-042, ¶ 1 n.1, 123 N.M. 767, 945 P.2d 985, our Supreme Court noted by footnote that the summary judgment “was only partial because the trial court had not yet resolved the claim of abuse of process.” However, finality is not addressed in the opinion and there is no explanation by the Court concerning its review of the case. We cannot conclude from Rummel that a partial summary judgment that leaves issues remaining for decision by the district court is reviewable on appeal.

Conclusion
{14} The district court’s grant of partial summary judgment and issuance of a writ of mandamus was not a final order for purposes of appellate review because it did not resolve the issue of damages requested by Petitioners. We dismiss this appeal and remand to the district court.

{15} IT IS SO ORDERED.
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WE CONCUR:
MICHAEL D. BUSTAMANTE, Judge
IRA ROBINSON, Judge
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ACCOUNTING FOR LAWYERS: The Basics of Accounting and Demystifying Financial Statements

Friday, December 17, 2004 • 8:30 a.m. - 4:15 p.m.
State Bar Center • 7.5 General CLE Credits

Co-Sponsor: Law Office Management Committee
Presenter: Douglas R. Smith, CPA

This seminar begins with an overview of basic financial accounting concepts using real financial statements to demonstrate. Participants will be exposed to how analytical techniques are applied to financial reports and ways to detect manipulation of these reports, and learn how to determine how much reliance to place on a financial report and what questions to ask in various circumstances to better understand the reports. Specifics of reporting and budgeting will be applied to law firm financial management so that you will leave knowing the right questions to ask your accountants, how to use financial reports and budgets to evaluate results, and use these tools to plan for the future.

Schedule
8:00 a.m. Registration
8:30 a.m. Basic Concepts Underlying Financial Reporting
10:00 a.m. Break
10:15 a.m. The Financial Statements
Noon Lunch
1:00 p.m. Basic Analysis of Financial Statements
2:00 p.m. Financial Management of a Law Firm
2:30 p.m. Break
2:45 p.m. Financial Management of a Law Firm (continued)
4:00 p.m. Questions and Answers
4:15 p.m. Adjourn

REGISTRATION – ACCOUNTING FOR LAWYERS: THE BASICS OF ACCOUNTING AND DEMYSTIFYING FINANCIAL STATEMENTS
December 17, 2004 • 8:30 a.m. to 4:15 p.m. • State Bar Center • 7.5 General CLE Credits
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