
LAW OFFICE OF MICHAEL LYNN GABRIEL

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California

Colorado

Nevada

Hello

Below is a brief resume of my legal career over the last forty years.

BUSINESS AND RISK MANAGEMENT EXPERIENCE

My experience in business and risk management is such that I have taught business law, risk management and employment law at the *Western Nevada Community College*. I also possess a *Master of Science in Management* (MSM) from *Pacific Christian College*. In my Master's program, I specialized in the business and communication skills needed in both the business and legal environment.

In addition to being a *Corporate and Security Attorney*, I possess both a *Diploma in Taxation* and *Master of Laws, (LLM) in Taxation* from the *University of San Diego School of Law*. My Master's thesis, "*The Tax Consequences and Recommendations For A Subsidiary Dealing in Its Parent's Stock.*" and dealt with the use of corporate stock as a financial planning tool.

I also bring experience as a corporate officer for a public company. I served as the Assistant Corporate Secretary of *American Magnetics, Inc.*, a public company wherein I prepared its 10k, 10q and 8q reports as well as overseeing its daily corporate matters as well as its risk management. As a corporate, tax and transactional attorney, I oversee and advise on the daily risk management, litigation, contract negotiations, tax planning, commercial transactions, SEC matters and other such related affairs of my clients. In addition, I render legal opinions, perform legal research and draft whatever legal documents that are needed. Working closely with all levels of my client management, I render legal advice and guidance on their labor, risk management and legal affairs.

I am both also a real estate attorney and real estate broker and have significant experience in commercial transactions and the attendant risk issue which there from arise. As both a tax and real estate attorney/broker I have acquired an in-depth knowledge of secured and unsecured lending practices, documentation and legal and regulatory requirements. Likewise, I am well versed in all aspects of lending law, including asset-based financing, UCC Article 9 issues and security interests which are the hallmarks of commercial lending.

Through my business, tax and real property experience I have acquired significant expertise in the areas of credit management and regulation such including but not limited to FCRA; FDCPA; ECOA; CROA; RESPA; Fair Lending and Truth in Lending issues especially they apply to real property financing as I am real estate broker. As a tax attorney advising international companies I am knowledgeable in the laws covering international activities including the Foreign Corruption Practices Act and other related acts.

My knowledge and experience in international commercial law is also quite profound. I have written a legal book on *NAFTA*, which is the basis of CLE course for attorneys. I bring varied experience in International law, I was especially responsible for advising American Magnetics on its foreign labor and employment matters regarding Maquiladora plants operating in Mexico.

In law school, I was awarded three *American Jurisprudence Awards* for scholastic excellence in the fields of *Real Property Law, Agency and Partnership Law* and *Administrative Law*, the fields of law most often associated with a business and corporate legal practice.

INTELLECTUAL TECHNOLOGY EXPERIENCE

I am experienced in intellectual property as both the media and Internet are playing an ever increasing role in operations and income. I am one of the few acknowledged pioneers of computerized legal education and information technology. As its head of legal and senior counsel, I developed for *Attorney Et Al*, one of the premier online continuing legal education companies, the modern computerized system of continuing legal education using a cdrom or the Internet. Before *Attorney Et Al*, it was impossible for an attorney to complete his or her participatory CLE requirement by any means other than a live lecture. It took an entire year to convince the California bar of the merits of offering continuing education by Internet or cdrom. I had to develop the first working program for the computerized verification of participatory study. Then I had to convince the state bar that it worked. After an entire year of work, I finally succeeded. Now education online or cdrom is the norm in every college and university but only because I pioneered and developed the IT technology and gave it freely to the world to promote distant learning to the poor and underserved rather than patent and then charge for its use..

Likewise, I pioneered electronic record keeping and data privacy using the Internet for the state bar mandated CLE programs which would carry over in the risk management and assessment for record keeping. In creating this new information technology, I had to plan and develop the policies, standard and procedures for the collection of data through telecommunication venues never before designed because I was inventing them as the project proceeded. Likewise, computer security protocols were developed and implemented as needed as they were not in existence before. I am an expert on corporate and technology telemarketing law including the issues related therewith such as employment, compliance issues, document retention, insurance regulation, intellectual property.

I am quite experienced in Internet advertising of all types especially involving social media as I have been managing Attorney Et Al's development of the first social media site for the legal profession.

As an IT attorney, I draft, review and negotiate NDAs, CDAs, sales and licensing agreements with clients and their partners. Among the documents which I draft on a regular basis are the standard nondisclosure agreements, channel and vendor marketing agreements, evaluations concerning business services and cost sharing agreements on engineering and marketing and advertising matters and software licensing especially involving SAAS agreements. I am experienced in global data privacy especially as it pertains to personal data collection and retention as Attorney Et Al being a continuing legal education company must handle such sensitive information daily.

GOVERNMENT RELATIONS AND ADMINISTRATIVE EXPERIENCE

I have acquired a great deal of experience government relations from my many years of practice. I have dealt with the government in every facet of the government: administratively, judicially and legislatively.

My experience in both regulatory and administrative law is both varied and comprehensive. I have represented clients before a variety of administrative agencies. Some such agencies have been the IRS, the Franchise Tax Board, OSHA, California EDD and California Division of Oil and Gas.

The following are varied examples of mine where I changed the law or public policy of California legislatively, judicially or administratively:

1. I drafted proposed legislation for California which was implemented into law for slant drilling of oil wells in California for an oil and gas client. This legislation resulted in the 1990's boom in oil exploration in California and has been cited as one of the reasons that California is in the forefront of national oil production

2. On the Federal side, my ability as a tax attorney was recognized in 2003 when I wrote a tax proposal easing the investment rules for investing in pension plans which Congress partially enacted into law.

3. One of my reported cases was an important and seminal securities and regulatory case, **MORELAND vs. THE DEPARTMENT OF CORPORATION** (1987) 194 Cal.App.3d 506. This case served as a basis for a **CBS 60 MINUTES** segment and articles were written on it in the **LOS ANGELES TIMES** and **THE CHRISTIAN SCIENCE MONITOR**. The case is important because it served to settle the security law in a commodity trading situation. To put it simply one has the **Howey Test** for what constitutes a security and the **Moreland Test** as when commodity is a security. The case was so important at the time in developing the law that the **NASAA**, the association of all 50 state Corporation Commissioners filed an Amicus Brief against me. Continuing on despite the near opposition arrayed against me, I prevailed in the litigation and established the now controlling precedent the field.

4. I both pioneered and had approved in California the scientific test of thermography. Years ago, thermography was not accepted in California as a scientific test. The firm that I was associated with at the time had a products liability case in which our client was injured in falling off a fork lift which did not have safety features. My client's soft tissue injuries did not show up in any admissible test. Only thermographs showed the injuries exactly where the client claimed pain but the test was not accepted in California. The Superior Court refused to allow the use of the test as evidence

and even the Appellate Court denied a writ to allow it. The insurance company had a legion of experts with their opinions that thermography was little more than pseudo-science. I, however, went on and filed a writ with the California Supreme Court. The very day before the trial was to start the Supreme Court granted the writ and vacated the trial date and from that day thermographs have been accepted scientific tests in California courts.

SECURITIES AND LITIGATION EXPERIENCE

I am adept in securities law as security law compliance is a major function of a public company’s legal department. I explained above my security expertise is evidenced by my seminal security case *Moreland v. Dept of Corporations*. My largest security transaction for which I handled was the merger of Petro Lewis with Sunoco which in today’s value exceeded \$1.5 Billion

I have significant trial and appellate experience as demonstrated above. My longest trial was a five and one-half month Federal Civil Rico Jury Trial in Los Angeles, which I won.

LEGAL KNOWLEDGE

The breadth and depth of my legal knowledge are themselves easy to verify by the nineteen legal books, which I have written. Seventeen of my books are sold to the public as self-help legal books by *LAWYER AT LARGE, LLC*. and also serve as the course materials for the CLE lectures offered by Attorney Et Al. All of the courses and books are designed to competently prepare and train an attorney to practice in the field for which he or she may not otherwise have practiced.

1. Corporations	10. Small Claims Court
2. Estate Planning One	11. Powers of Attorney
3. Estate Planning Two	12. Chapter 7 Bankruptcy
4. Financial Planning I	13. Chapter 13 Bankruptcy
5. Financial Planning II	14. Legal Ethics One
6. Limited Liability Companies	15. Legal Ethics Two
7. NAFTA	16. Legal Ethics Three
8. Nonprofit Corporations	17. Law Office Management
9. Partnerships	

I have also written a book entitled the *Complete Guide to the Law* published by Citadel Press which was accepted a reference book for the Nevada Supreme Court’s library.

I passed the California, Colorado and Nevada bar exams on my first attempts. In fact, in Colorado, the rule is that if an attorney gets 98% or higher, meaning missing no more than two questions out of the 200 on the multi-state, the state bar does not read the written questions. I was congratulated by the Colorado bar, as one of those persons. I am admitted in many federal courts including the **US Supreme Court, Court of Claims, Tax Court, Ninth Circuit Court of Appeal,**

and Federal Circuit Court of Appeal, all four District Courts of California, and the District Court of Nevada. I qualify for admission on motion to the New York Bar

I have been very active in both professional and community activities. I served as a *SPECIAL MASTER* of the State Bar of California. I also served on the California State Bar's *COMMITTEE ON CORPORATE TAXATION* and was a founding member of the *Tax Planning Section* of the Kern County Bar Association. I also served on the *Mental Health Advisory Board* of Lake County.

I was awarded the California Republican Gold Medal and named California Republican Businessman of the year in 2003.

If you should have any questions, then please contact me for clarification.

Respectfully,

Michael Lynn Gabriel

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California

Colorado

Nevada

EDUCATION

UNDERGRADUATE UNIVERSITY

YOUNGSTOWN STATE UNIVERSITY

Youngstown Ohio

Degree

March 1976 **Bachelor of Science (BS)** in Biology
with dual minor in both Physics and History

Academic Honors

Dean's List three times

LAW SCHOOL

THOMAS JEFFERSON SCHOOL OF LAW

San Diego, CA

Degree

Nov 1978. **Juris Doctorate (JD)** in law

Academic Honors

Three American Jurisprudence Awards for
scholastic excellence in **Agency and Partnership
Law, Real Property Law and Administrative
law**

GRADUATE BUSINESS SCHOOL

PACIFIC CHRISTIAN COLLEGE

Fullerton, California

Degree

May 1980, **Master of Science in Management
(MSM)**

GRADUATE LAW SCHOOL

UNIVERSITY OF SAN DIEGO-SCHOOL OF LAW

Degree

May 1982 **Diploma in Taxation and Master of
Laws in Taxation (LLM)**

Thesis

**"Tax Consequences and Recommendations for a
Subsidiary Dealing in its Parent's Stock."**

EMPLOYMENT

1. **LAW OFFICE OF MICHAEL LYNN GABRIEL** March 1979- May 1982
SAN DIEGO CA,
Civil, health care, tax, trial and appellate law
2. **LAW OFFICE OF E.C. LeLOUIS** May 1982 – Jan 1985
Bakersfield, CA
Civil, health care, tax, energy, natural
resources, administrative, trial and appellate law
3. **AMERICAN MAGNETICS, INC** Jan 1985 – Jan 1986
Sherman Oaks, CA
Assist. Secretary and General Counsel
4. **LAW OFFICE OF E.C. LeLOUIS** Jan 1986 – Dec 1987
Bakersfield, CA
Civil, health care, tax, energy, natural
resources, administrative, trial and appellate law
5. **LAW OFFICE OF MICHAEL LYNN GABRIEL** Jan 1988- June 1995
SAN DIEGO CA,
Civil, tax, administrative, trial and appellate law
6. **EIC GROUP, INC,** June 1995- Dec 1997
REDWOOD CITY, CA
Senior Counsel, appellate and real property law
7. **ATTORNEY ET AL, LLC.** Dec 1997 - present
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Head of Legal and Senior Counsel,
author of 17 legal books and CLE
Courses for attorneys