



**“Settlement is an Art”**

**DISPUTE  
RESOLUTION  
COLLABORATIVE**

**Saul Larner, Ph.D., LL.M., MBA  
Presenter**

# Our Services Start With Co-operation



Business Succession Planning



Pre and Post Nuptial Agreements



Settlement through co-operation



Co-ordinating with EB-5 Investors



Hawaii Asset Protection Trust, LLC and  
Hawaii Self Directive Captive

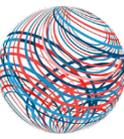


Mediating division of assets &  
innovative refinancing



Resolving corporate disputes

# Demand for our Professional Services



2016 U.S. Economy Litigation Costs

\$239,000,000,000



216 number of Federal Court Cases

512,000



Average days of trial

3.7



Percentage won by plaintiff  
*(Association of Trial Lawyers)*

48%



Mediation cases settled  
*(American Arbitration Association)*

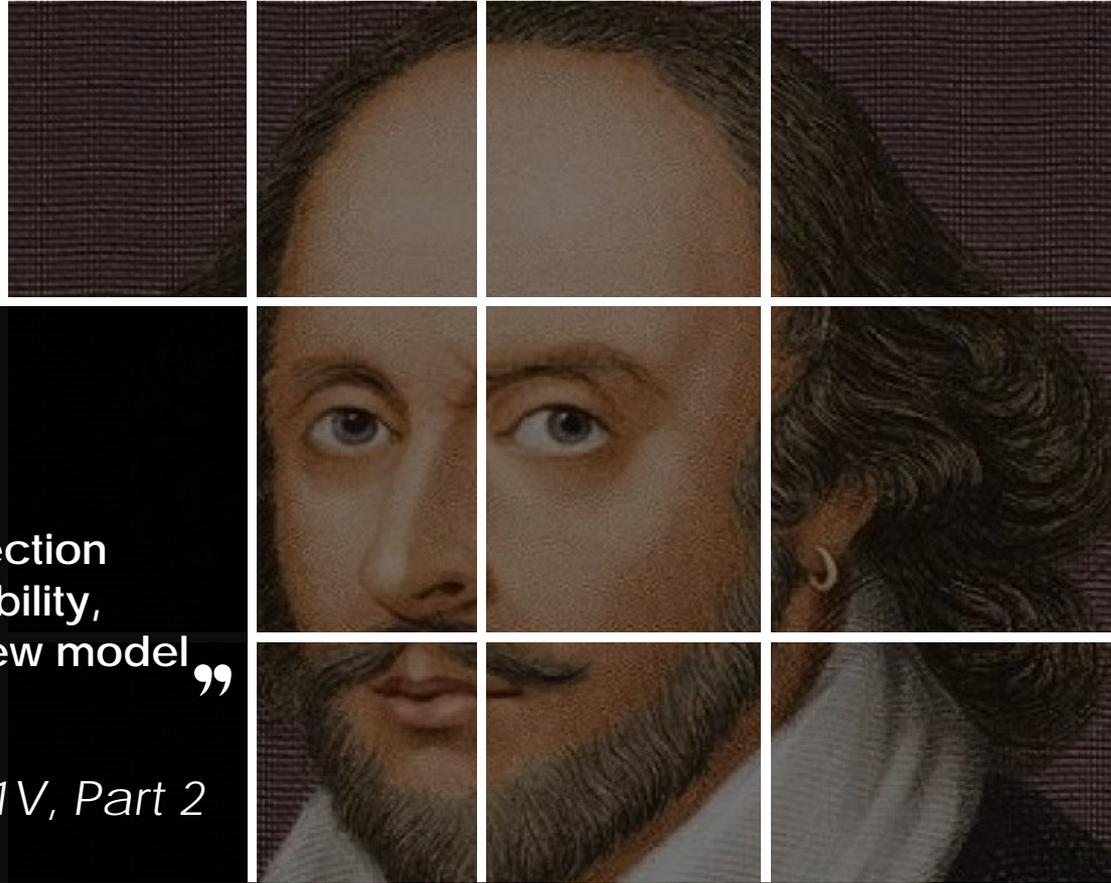
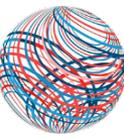
85%

With mediation, cases settle quickly. Not knowing the outcome is costly.



Global Investors should mediate agreements in full detail to curtail their potential tax liabilities

# The way we do anything is the way we do everything



“  
We first survey the plot,  
Then draw the model  
Then we must rate the cost of erection  
Which if we find outweighs ability,  
What we do then but draw a new model”

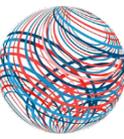
*William Shakespeare, King Henry 1V, Part 2*



## 'Settlement is an Art'

*Saul Lerner, Ph.D., LL.M., MBA*

# What sets us above the Crowd



Substantial credibility



Innovative mediation strategies



Case Analysis and design  
"outside the box"



Detailed, graphically prepared  
& easy to understand reports

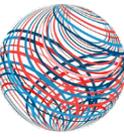


Extensive Experience



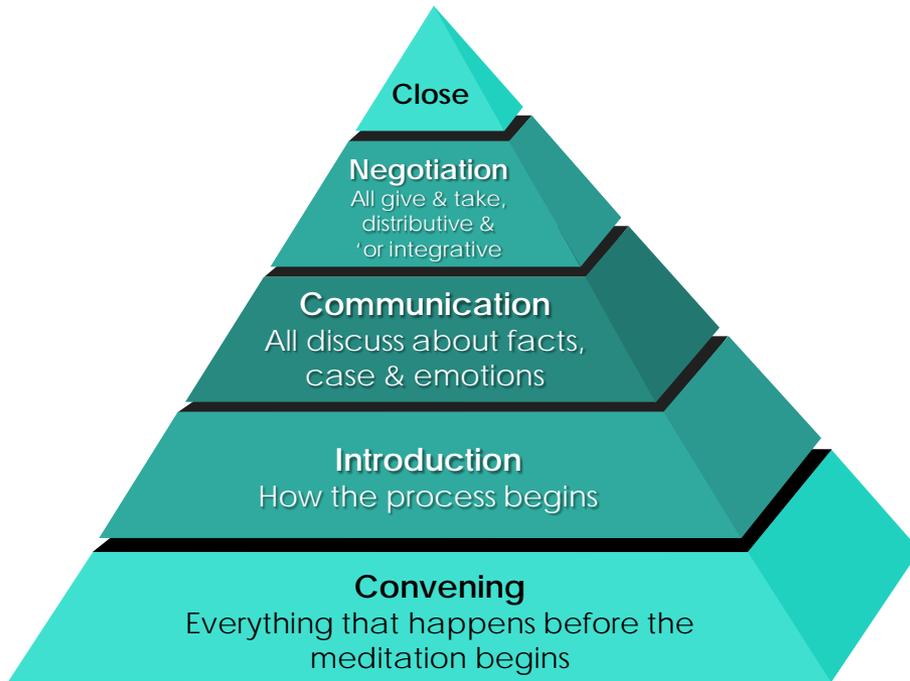
High Profile Team Players



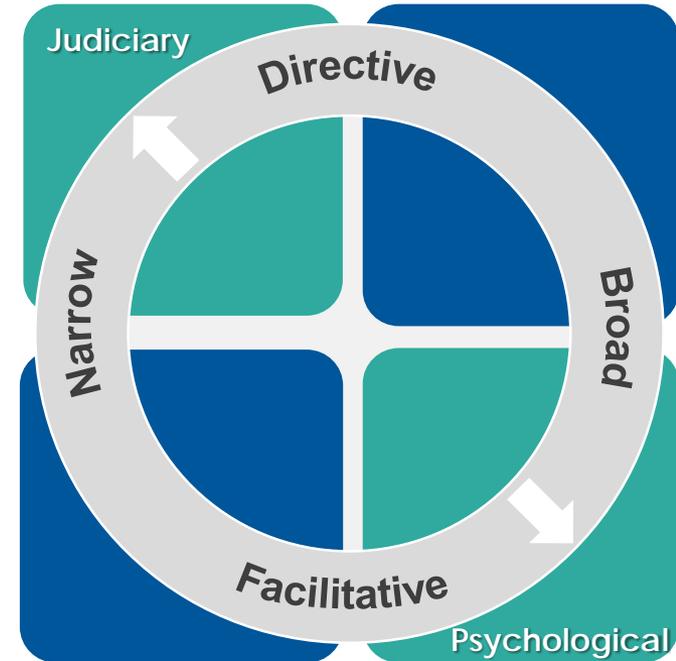


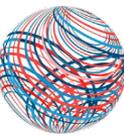
## The Larner Pyramid

*These five stages are sequential. Each stage works better when the prior stage has been satisfied.*



## The Larner Grid





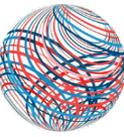
West's Hawai'i Revised Statutes Annotated  
Division 3. Property; Family  
Title 31. Family (Refs & Annos)  
Chapter 580. Annulment, Divorce, and Separation  
Part III. Divorce

HRS § 580-47

§ 580-47. Support orders; division of property

**CURRENTNESS**

(a) Upon granting a divorce, or thereafter if, in addition to the powers granted in subsections (c) and (d), jurisdiction of those matters is reserved under the decree by agreement of both parties or by order of court after finding that good cause exists, the court may make any further orders as shall appear just and equitable (1) compelling the parties or either of them to provide for the support, maintenance, and education of the children of the parties; (2) compelling either party to provide for the support and maintenance of the other party; (3) finally dividing and distributing the estate of the parties, real, personal, or mixed, whether community, joint, or separate; and (4) allocating, as between the parties, the responsibility for the payment of the debts of the parties whether community, joint, or separate, and the attorney's fees, costs, and expenses incurred by each party by reason of the divorce. In making these further orders, the court shall take into consideration: the respective merits of the parties, the relative abilities of the parties, the condition in which each party will be left by the divorce, the burdens imposed upon either party for the benefit of the children of the parties, the concealment of or failure to disclose income or an asset, or violation of a restraining order issued under [section 580-10\(a\)](#) or (b), if any, by either party, and all other circumstances of the case. In establishing the amounts of child support, the court shall use the guidelines established under [section 576D-7](#). Provision may be made for the support, maintenance, and education of an adult or minor child and for the support, maintenance, and education of an incompetent adult child whether or not the petition is made before or after the child has attained the age of majority. due to the adult child's pursuance of education, the agency, three months prior to the adult child's nineteenth birthday, shall send notice by regular mail to the adult child and the custodial parent that prospective child support will be suspended unless proof is provided by the custodial parent or adult child to the child support enforcement agency, prior to the child's nineteenth birthday, that the child is presently enrolled as a full-time student in school or has been accepted into and plans to attend as a full-time student for the next semester a post-high school university, college, or vocational school. If the custodial parent or adult child fails to do so, prospective child support payments may be automatically suspended by the child support enforcement agency.



July - September 2017  
\$19.95

# divorce

Financial Analyst Journal

**INSIDE THIS ISSUE**

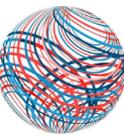
**A LOOK AT THE NICHE:**  
CDFA State of the  
Profession  
Survey Results

Common Mistakes  
Dividing Defined  
Contribution Plans  
in Divorce

The Sale-Leaseback  
with the Right of  
Repurchase

Institute for Divorce Financial Analysts  
**idfa**  
Certitrek

InstituteDFA.com



- Also in our favor, the U.S. recognizes numerous types of legal trust arrangements commonly used for estate planning and holding asset for beneficiaries on a tax avoidance basis.
- We have all read about and seen that trusts have been backdated.
- However the IRS has put on “blindness” and focused ONLY ON THE ISSUES OF ECONOMIC SUBSTANCE.

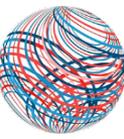
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However the IRS has put on “blindness” & focused ONLY ON THE ISSUES OF ECONOMIC SUBSTANCE

SO, IF THE IRS DOES ALLOW SO MUCH TO GO “BY THE BOARD”, WHAT IS THEIR FOCUS ON ECONOMIC SUBSTANCE?



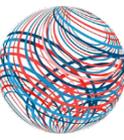
# Why is divorce mediation important as it relates to business succession?



- The family business is probably the most valuable financial asset that one owns.
- You have spent years of time and countless resources building it.
- You might be putting it at risk in the event of a divorce.
- You can build your divorce game plan either on concrete or quick sand.

What makes more sense?





## DISPUTE RESOLUTION COLLABORATIVE

### Our Strategic Partners



Domestic Certified  
Public Accountant



International Tax  
Accountant



International  
Tax Attorney



International  
Investment Advisor



Family Law  
Attorney



Divorce  
Planner



Private  
Banker



Forensic  
Experts



Foreign Currency  
Broker



Psychologist  
Social Worker



Immigration  
Attorney



Eb-5 Transaction  
Attorney



Mediator/  
Arbitrator



ESOP Plan  
Specialist

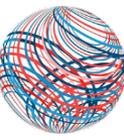


Other  
Specialists



Business Succession  
Specialists

Thank you for this opportunity to present



# MAHALO NUI LOA

