

LKJESQ

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A Member of the Bars in NY State, US Tax and District Courts, US Supreme Court, and in India.
◆ Specializing in *Justicide* (Blessing Homicide) Cases for *Overdue* Resurrection of Justice ◆

Practices law as Of Counsel in US to Attorneys *at Law* and Attorneys *Pro Se* just like Advocates practice as Senior Advocates in India to Advocates *at Law* and Advocates *Pro Se*.

Practices law to help *conclusive*¹ Justice² **prevent** *conclusory*¹ Justice² as **Obstruction of Justice** by **Organized Justicide** (“OJ”). OJ *threatens* personal security with crimes (“Small Picture”) and national security with terrorisms (“Big Picture”) defined, not banned, but allowed as freedom forcing all to live in 24/7 fear, that too, *with* the Consent of We the People (Vote”). OJ is the **State Created Danger** (“SCD”). SCD is sold as constitutional law, order and government system of Justice. Justice is *defined in the sole discretion* of the Court *to make the right, or the wrong, party win*¹ to “limit the legal consequences of wrongs to a controllable degree and to protect against crushing exposure to liability [to help immunize injurers from compensating their injureds and promote injuries]”, *Pelman v. McDonald’s Corp.*, 2003, SDNY, 237 FSupp2d 512, 518. It “may at times result in the exclusion of some who might otherwise have recovered for losses or injuries ...”, *Strauss v. Belle Realty Co.*, 1985, Ct. App., Kaye, J., 65 NY2d 399, 402-403. ***It’s the law with the law. No one is above the law.*** It made people as sovereign slaves to pay taxes to suffer destitution, lose restitution, write exposés, but never win Justice assassinated by OJ.² It also made Evil Kings’ SCD a ‘more perfect’ US Crown Jewel sold as the world’s best democracy.

Practices Employee Retirement Income Security Act (ERISA) with domestic and international tax and related securities, labor and other laws regulating domestic, foreign, international and TCN employee compensation and benefits, executive equity and other compensation, severance, **and other benefit** plans. They include unique issues involved in normal business operations **and even** beyond normal in mergers, acquisitions, spin-offs, etc. *Tax-qualified* plans include defined benefit and defined contribution pension plans, welfare benefit plans, 401(k) plans, tax-credit PAYSOPs, ESOPs (reversion and leveraged), Section 125 cafeteria plans, etc. of both public and private corporations, self-employed entrepreneurs, etc. *Non-tax-qualified* plans include stock option plans, ERISA excess and top hat executive deferred and other compensation plans, outside directors’ compensation, pension and welfare benefit plans, etc.

¹ *Conclusive* (adj) ... "definitive, decisive, convincing" (*putting an end to debate*) is from 1640s. <http://www.etymonline.com/index.php?search=conclusive>.

... We do not endeavor an encompassing definition of ‘*conclusory assertion*’; for present purposes, it is enough to observe that where *no factual support* is provided for an essential element of the claimed privilege or shield [*assertion to make it conclusive*], the label ‘*conclusory*’ is surely apt. ...

Senate of Puerto Rico v US Dept of Justice, 1987, DC Cir, **Justice Ginsburg**, 823 F2d 574, 585.

² “... But if you think it is terribly important that the case came out wrong, you miss the point of the common law. ***In the grand scheme of things***, whether the right party won is really secondary. ... Common law courts performed two functions. One was to apply the law to the facts [*to make the right party win*]. ... But the second function, and the more important one, was to *make the law* [*to make the wrong party win*] [to make ‘more perfect’ Evil Kings’ **State Created Danger**]” (p6).

A Matter of Interpretation, Federal Courts and the Law by Hon US Supreme Court Justice Scalia (1997).

US Supreme Court *rarely grants* a petition to review “*erroneous* factual findings or the *misapplication* of a properly stated rule of law” (US Supreme Court Rule 10) *making the wrong party win*, knowing it is *conclusory* Justice assassinating *conclusive* Justice based on *correct* factual findings and the *correct application* of *all* properly stated rules of law *to make the right party win*.

“Litigation is society’s way to resolve disputes. Courts invite parties to make their [*conclusive*] evidence and [*conclusory*] arguments known. Appellate courts *correct* errors. ... if ... unable to separate [*conclusive*] truth from [*conclusory*] fiction ... the remedy lies in a *political forum*, or perhaps is an occasion for *writing an exposé* [but *not in fixing the broken system*]. ...”

Homola v McNamara, 1995, Cir 7, 59 F3d 647; 272 F3d 841, 2001, ***Durgins v. City of East St. Louis***.

Professional Achievements: Tax and Related Laws

- FILED MOTIONS IN COURTS: Still committing OJ in Workers' Compensation Law, Building Code, etc. and still promoting executive government officials and corporate officials as trespassers.³
- UNCOVERED A VERY BASIC AND FATAL FLAW IN THE TAX LAW -- *Misleading* provisions still entice unwary plan sponsors into adopting legally proscribed DIVERSIFICATION provisions in ESOPs *as if* legally prescribed thus *conclusory belief in make-belief* risking lethal tax consequences. An audit, *if done*, making *remedy too late and/or too costly, hurts the corporate bottom line.*
- TERMINATED two corporate defined benefit pension plans: the first with \$500 million (no problem) but the second with \$1 billion in pension assets with unique PRE-FUNDED TAX-FREE REVERSION INTO AN ESOP \$300 million in tandem with defined contribution programs with Group Annuity Contracts with major insurance companies that helped uncover the FATAL FLAW IN THE TAX LAW.
- SAVED seller \$100,000 by transferring seller's higher unemployment contribution rates to the buyer and even LOWERED seller's *residual* annual unemployment contributions rates.
- PARTICIPATE IN A PROFESSIONAL THINK-TANK -- Brain-storming sessions of uncommon resources at Benefits Discussion Group of tax, compensation, accounting, benefit, and several related groups of professionals, lawyers, etc. discussing multiple opinions to help insure *conclusive* Justice.

Professional Experience: Tax and Related Laws

- 1995-** **Law Offices of Lalit K Jain Esq:** Clients include partnerships, corporations, also self-employed and employed, even unemployed, professionals, executives, etc.; Of Counsel to the Office of Chief Judicial **Server** G. G. Gavel authoring world's first **Justice Autopsy**TM planned to be published by **KuttingEdge KommonSense, Inc. (KEKSI).**
- 1985-1994** **Merrill Lynch & Co.:** VP & Senior Counsel, Employee Benefits and Related Tax Laws, starting as Senior Attorney in Counsel Group advising its Board of Directors, its Executive Committee, Executive Compensation and other Committees, etc.
- 1973-1985** **St. Regis Paper Company** (merged with Champion International Corporation that merged with International Paper Company): Manager, Tax Research/Planning starting as Senior Tax Accountant in Corporate Tax Department.
- 1967-1972** **L K Jain & Co:** Chartered Accountants and Tax Consultants. Clients included partnerships, corporations, and professionals, executives, self-employed entrepreneurs, etc.
- 1959-1967** **Clerked with B. N. Jain and K. N. Jain Law Offices:** Clients included partnerships, corporations, professionals, executives, self-employed entrepreneurs, etc.

Professional Standings: United States and Abroad

Attorney at Law (NY, US Supreme, Federal Tax and District Courts, & India); Chartered and Cost Accountant (Institutes of Chartered and Cost & Works Accountants of India); Chartered & Company Secretary (Chartered Secretaries and Administrators UK and Company Secretaries of India).

Educational Achievements: Class Ranks Equivalent to *Summa cum Laude*

1968 (Cost/Works Accountant), 1967 (Bachelor of Law - 1st in school with national merit scholarships), 1967 (Chartered Secretary - with distinction), 1966 (Chartered Accountant - 10th in India ...) ...

³ ... Where a court has jurisdiction, it has a right to decide every question [of law and fact] which occurs in the cause, and whether its decision be correct or otherwise, its judgment, until reversed, is regarded as binding in every other court. **But if it act without authority [above the *conclusive* law since it acted within a *conclusory* law instead], its judgments and orders are regarded as nullities.** They are not voidable, but simply void, and form no bar to a recovery sought, even prior to a reversal, in opposition to them. They constitute no justification, and **all persons concerned in executing such judgments or sentences are considered in law as trespassers.** ...

Elliott v Lessee of Piersol, 1828, 26 US (1 Pet.) 328, 340-341.