NITA’s Mission Statement

NITA is a dedicated team of professors, judges and practicing lawyers who believe that skilled and ethical advocacy is a critical component of legal professionalism and all systems of dispute resolution that seek justice.

NITA’s mission is to:

- Promote justice through effective and ethical advocacy;
- Train and mentor lawyers to be competent and ethical advocates in pursuit of justice; and
- Develop and teach trial advocacy skills to support and promote the effective and fair administration of justice.

NITA’s Mission Statement defines NITA and articulates its Mission. We will fulfill our Mission through NITA’s goals and objectives to be carried out through a strategic plan outlining NITA’s programs and publications.

NITA Long-Range Goals and Objectives

NITA’s goals and objectives are to:

- Enable and encourage lawyers to become effective, ethical and professional advocates.
- Create and promote the highest quality professional and ethical advocacy training and educational materials.
- Support and assist the judicial system in providing the important, effective administration and resolution of disputes.
- Encourage, support and assist advocacy training for and dedication to public service.
### Board Officers

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<tr>
<th>Name</th>
<th>Title</th>
<th>Institution/Location</th>
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<tr>
<td>Joseph R. Bankoff</td>
<td>Chair</td>
<td>King &amp; Spalding, Atlanta, GA</td>
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<tr>
<td>Rudolph F. Pierce</td>
<td>Past Chair</td>
<td>Goulston &amp; Storrs, Washington, DC</td>
</tr>
<tr>
<td>Louise A. LaMothe</td>
<td>Chair Elect</td>
<td>Louise A. LaMothe, A Prof. Corp., Santa Barbara, CA</td>
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<tr>
<td>Leo M. Romero</td>
<td>Treasurer</td>
<td>University of New Mexico, School of Law, Albuquerque, NM</td>
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<tr>
<td>Hon. Ann C. Williams</td>
<td>Secretary</td>
<td>US Court of Appeals, Chicago, IL</td>
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### Board Members & NITA Officers

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<tr>
<td>Patricia C. Bobb</td>
<td>Patricia C. Bobb &amp; Associates PC, Chicago, IL</td>
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<td>Hon. Jim R. Carrigan (Ret.)</td>
<td>Judicial Arbiter Group, Inc., Denver, CO</td>
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<td>Ronald Jay Cohen</td>
<td>Cohen Kennedy Dowd &amp; Quigley PC, Phoenix, AZ</td>
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<td>James E. Ferguson II</td>
<td>Ferguson Stein Chambers et al, Charlotte, NC</td>
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<tr>
<td>Thomas F. Geraghty</td>
<td>Northwestern University, School of Law, Chicago, IL</td>
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<tr>
<td>Michael H. Ginsberg</td>
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<tr>
<td>Ervin A. Gonzalez</td>
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<tr>
<td>Jo Ann Harris</td>
<td>Pace University School of Law, New York, NY</td>
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<td>Abram E. Hoffman</td>
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<tr>
<td>Michael A. Kelly</td>
<td>Walkup Melodia Kelly Wecht &amp; Schoenberger, A Prof. Corp., San Francisco, CA</td>
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<tr>
<td>Robert G. Krupka</td>
<td>Kirkland &amp; Ellis LLP, Los Angeles, CA</td>
</tr>
<tr>
<td>Loretta E. Lynch</td>
<td>Hogan &amp; Hartson LLP, New York, NY</td>
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<tr>
<td>Hon. Richard A. Markus (Ret.)</td>
<td>Private Judicial Services, Inc., Fairview Park, OH</td>
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<tr>
<td>Katrina C. Pfauemer</td>
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<tr>
<td>Deanne C. Siemer</td>
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<tr>
<td>Susan Ross Steingass</td>
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#### Trustees Emeritus

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<tr>
<td>James J. Brosnahan</td>
<td>Morrison &amp; Foerster, San Francisco, CA</td>
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<tr>
<td>Kenneth S. Broun</td>
<td>University of North Carolina, School of Law, Chapel Hill, NC</td>
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<tr>
<td>Barbara A. Caulfield</td>
<td>Affymetrix, Inc., Santa Clara, CA</td>
</tr>
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<td>James E. Coleman, Jr.</td>
<td>Carrington Coleman Sloman &amp; Blumenthal LLP, Dallas, TX</td>
</tr>
<tr>
<td>Philip H. Corboy</td>
<td>Corboy &amp; Demetrio, Chicago, IL</td>
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<td>Joseph C. Jaudon</td>
<td>Jaudon &amp; Avery LLP, Denver, CO</td>
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<tr>
<td>Donald A. Ruston</td>
<td>Ruston &amp; Nance, Inc., Balboa Island, CA</td>
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#### Officers

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<tr>
<td>Laurence M. Rose</td>
<td>President/CEO, University of Miami School of Law, Coral Gables, FL</td>
</tr>
<tr>
<td>Anthony J. Bocchino</td>
<td>Editor in Chief, Temple University, James E. Beasley School of Law, Philadelphia, PA</td>
</tr>
<tr>
<td>Zelda B. Harris</td>
<td>Associate Editor, University of Arizona, James E. Rogers College of Law, Tucson, AZ</td>
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<td>Associate Director for Public and Public Service Programs, Hofstra Law School</td>
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<td>Terre L. Rushton</td>
<td>Associate Director for In-House Programs and NEC Director, Louisville, CO</td>
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<td>Barbara J. Sutton</td>
<td>Chief Financial Officer, South Bend, IN</td>
</tr>
<tr>
<td>Paul J. Zwier</td>
<td>Director of Education, Emory University School of Law, Atlanta, GA</td>
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</table>
Dear Members of Our NITA Family:

2005 was a pivotal and exciting year in the history of NITA. Building on thirty-five years of success, growth, and dedication to the mission of NITA, the Board began to consider how the organizational structure of our enterprise needed to be shaped for the future. We realized that the growth of NITA, the demands of the profession, and the advances in technology required changes in how we support NITA’s operations, programs, and publications. After careful review and study the Board decided that NITA needed to become self-sustaining employer, creating a staff of NITA employees and providing them with leadership, benefits, and an organization at a location which supported the educational goals of NITA. Following extensive committee inspection and evaluation, the Board adopted a proposed structure for the new staff and decided that this new NITA organization would be co-located with our expanded NITA National Education Center in Louisville, CO. These exciting changes began in 2005 and are continuing to be implemented during 2006.

These organizational changes were highlighted by the appointment of our Executive Director Lonny Rose as NITA’s first President/CEO. Under Lonny’s leadership, the organization has grown and prospered for several years. Lonny is overseeing the transition in both staff and location as we have worked to negotiate with Notre Dame for the most favorable possible treatment of the Notre Dame employees who have served NITA so faithfully for many years. As President/CEO Lonny is now working with both new and existing NITA staff to assure a smooth transition. We have been very successful in attracting talented individuals in Colorado to join NITA who share our commitment to provide excellent educational opportunities, new and expanded courses, and up-to-date legal publications.

Even in the midst of all the planning and transition, NITA finished the 2005 year with not only a positive net fiscal result, but also with an increase in the number of participants in our programs. In 2005, we trained 2,730 in our public programs, over 219 participants in our public service programs and 3,072 in our in-house programs. On the publications side, in 2005 we produced fifty new or revised editions of our teaching materials, rules or commentary books and legal treatises.

As always, NITA’s accomplishments are due to the efforts of our committed faculty, professional leadership and our excellent staff. We need to make special note this year of the dedication of the many Notre Dame employees in our South Bend office who have provided years of experience and effort to making NITA Central what it has become: a supportive enterprise committed to fulfilling the goals and mission of NITA. As many of these individuals transition to other positions outside NITA, please join me in wishing them well and extending our gratitude for their years of service and affection.

With the help of our Program Directors, the guidance of our old staff, and the energy, talent, and commitment of those who now join NITA as employees, we are well positioned to grow and strengthen NITA in its mission.

Respectfully,

Joseph R. Bankoff
Chair, NITA Board of Trustees
2005 Continuing Legal Education Programs

NITA’s continuing legal education (CLE) programming that was publicly advertised and available to any licensed attorney reached more than 2,700 people in 2005. In addition to NITA’s flagship National Session Trial Skills program that has been held annually since 1971, there were seventeen Basic Trial Skills programs, two Advanced Trial Skills programs, three Advocacy Teacher Training programs, and twenty-two Taking and Defending Deposition Skills programs. NITA also held twenty-two programs on various advocacy skills at its National Education Center in Louisville, Colorado, and ten one-day workshops across the country.

NITA’s programs are distinguished by a learning-by-doing teaching philosophy. With an average student/faculty ratio of 4:1, NITA programs guarantee quality guidance, instruction, and individualized critique. In addition, the faculty demonstrates specific advocacy skills and techniques throughout each NITA program.

The NITA CLE programs would not be possible without the outstanding service of the dedicated program directors, team leaders, and volunteer faculty. It is their belief and support of the NITA mission that is an unquantifiable benefit to the trial bar.
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John T. Baker, P.C.
Denver, CO

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Northeast Regional
Hofstra Law School
Hempstead, NY

BARBARA E. BERGMAN
Southwest Regional
University of New Mexico
School of Law
Albuquerque, NM

ANTHONY J. BOCCHINO
Mid-Atlantic Regional
Temple University School of Law
Philadelphia, PA

BARBARA S. BARRON
Northeast Regional
Hofstra Law School
Hempstead, NY

BARBARA E. BERGMAN
Southwest Regional
University of New Mexico
School of Law
Albuquerque, NM

ANTHONY J. BOCCHINO
Mid-Atlantic Regional
Temple University School of Law
Philadelphia, PA

HON. SANFORD M. BROOK
Cambridge Teacher Training,
Colorado Teacher Training
Judicial Arbiter Group, Inc.
Denver, CO

JONATHAN BROUN
Southeast Regional
University of North Carolina
School of Law
Chapel Hill, NC

ROBERT P. BURNS
Midwest Deposition
Northwestern University
School of Law
Chicago, IL

MARK S. CALDWELL
Midwest Deposition &
Rocky Mountain Deposition &
Attorney at Law
Denver, CO

JAMES (JAMIE) P. CAREY
Midwest Regional
Loyola University of Chicago
School of Law
Chicago, IL

JEAN M. CARY
Southeast Deposition
Campbell University School of Law
Durham, NC

LAWRENCE J. CENTER
Washington, DC Deposition
Georgetown University Law Center
Washington, DC

MICHAEL J. DALE
Florida Deposition
Nova Southeastern University
Shepard Broad Law Center
Fort Lauderdale, FL

MARK M. DOBSON
Florida Regional
Nova Southeastern University
Shepard Broad Law Center
Fort Lauderdale, FL

DANIEL G. DOWD
Arizona Deposition
Cohen Kennedy Dowd &
Quigley PC
Phoenix, AZ

MICHAEL F. FLYNN
Florida Deposition
Nova Southeastern University
Shepard Broad Law Center
Fort Lauderdale, FL

DOMINIC J. GIANNA
Gulf Coast Regional &
Gulf Coast Deposition
Middleberg Riddle & Gianna
New Orleans, LA

HOLLIS R. HILL
Northwest Deposition and
Northwest Regional
Attorney at Law
Bellevue, WA

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Houston Deposition
University of Houston Law Center
Houston, TX

WILLIAM J. HUNT
New England Deposition
Clark Hunt & Embry
Cambridge, MA

MICHAEL KAYE
Mid-America Deposition
Washburn University School of Law
Topeka, KS

MICHAEL A. KELLY
San Francisco Teacher Training
Walkup Melodia Kelly & Echeverria
San Francisco, CA

MARIA SAVASTA-KENNEDY
Southeast Regional
University of North Carolina
School of Law
Chapel Hill, NC

LAWRENCE W. KESSLER
Northeast Regional
Hofstra Law School
Hempstead, NY

LYNNE R. LASRY
Pacific Deposition
Sandler Lasry Laube Byer &
Valdez LLP
San Diego, CA

THOMAS (JAY) LEACH
Western Deposition &
Western Regional
McGeorge School of Law
Sacramento, CA

WILBUR C. LEATHERBERRY
Great Lakes Deposition
Case Western Reserve University
School of Law
Cleveland, OH

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Deposition, and Northeast
Deposition
Hofstra Law School
Hempstead, NY

RENEE McCLELLAN
Southern Regional
Law Office of Renee McClellan
Cedar Hill, TX

JAMES L. MCCRYSTAL
Great Lakes Deposition
Brzytwy Quick & McCrystal
Cleveland, OH

FREDERICK C. MOSS
Southern Deposition
Southern Methodist University
Dedman School of Law
Dallas, TX

LOUIS M. NATALI, Jr.
Mid-Atlantic Deposition
Temple University School of Law
Philadelphia, PA

WILLIAM D. NEIGHBORS
Rocky Mountain Regional
Judicial Arbiter Group, Inc.
Denver, CO

J. MICHAEL ROAKE
Pacific Regional &
Pacific Deposition
Roake & Roake
San Diego, CA

LEO M. ROMERO
Southwest Regional
University of New Mexico
School of Law
Albuquerque, NM

TERRE L. RUSHTON
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Louisville, CO

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Northeast Deposition &
New York City Deposition
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Training the Lawyer to Represent the Whole Child
Hofstra Law School
Hempstead, NY

ROBERT STEIN
Wisconsin Outreach Program
North Dakota Outreach Program
Iowa Outreach Program
Wisconsin Dells, WI

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Kansas City, MO

2005 Public Service and Co-Sponsored Programs

ABA Section of Litigation Legal Services
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ACLU Trial Skills Program
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ACTL Trial Skills Program Deerfield Beach, FL
Chris Miranda Advocacy Institute Denver, CO
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Cleveland Bar Association Cleveland, OH
Connecticut Bar Association Hamden, CT
Georgetown University Law Center Washington, DC
The Habeas Institute Atlanta, GA
Legal Services Advocacy Program Louisville, CO

Public Service Outreach Programs
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Colville, WA
Des Moines, IA
St Croix, VI
Topeka, KS
Wisconsin Dells, WI

Representing the Accused in a Capital Trial
Philadelphia, PA
Rocky Mountain Child Advocacy Louisville, CO
South Dakota Bar Association Vermillion, SC
Tribal Courts Project (multiple programs and topics)
Louisville, CO
Training the Lawyer to Represent the Whole Child
Hempstead, NY

International Programming Activities in 2005

Northern Ireland Law Society Belfast, NI
Law Society of Ireland Dublin, Ireland
Further Advanced Advocacy Training (Ireland, Northern Ireland, Scotland) Limerick, Ireland
International Bar Association Prague, Czech Republic
Various NITA-ABA-CEELI Projects
Volunteer Faculty for 2005

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Buffalo NY

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Kearns Davis
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Attorney at Law
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Robert J Deutsch PA
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Law Ofc of Lisa DewBerry
San Francisco CA

Robert F. Diaz
Broward Cnty Courthouse
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Garden City NY

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Nova Southeastern Univ
Lauderdale FL

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Tampa FL

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Donnelly Nelson Depolo et al
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Veronica Ellen Donnelly
Broad and Cassel
Tampa FL

Mary Pat Dooley
California Supreme Court
San Francisco CA

Karen M. Dorff
City of Chicago Legal Dept
Chicago IL

Robert C. Douglas
Attorney General’s Ofc
Denver CO

John G. Douglass
Univ of Richmond Schl of Law
Richmond VA

Daniel G. Dowd
Cohen Kennedy Dowd et al
Phoenix AZ

Arthur H. Downey
Downey Law Firm PC
Fort Collins CO

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Doyle Restrepo Harvin et al
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Bronx Family Court
Bronx NY

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8th Judicial Circuit
Indianapolis IN

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Chicago IL

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Marcia Levy
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Hempstead NY

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Siegel & LeWitter
Oakland CA

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Abrams Fensterman
New Hyde Park NY

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Law Ofcs of Joseph I Liebman
Rockville Centre NY

Theo S. Liebmann
Hofstra Univ Schl of Law
Hempstead NY

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District Atty's Ofc
Charlotte NC

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Law Ofcs of Jeffrey M Lindy
Philadelphia PA

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Baker & McKenzie LLP
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Law Offices of Peter M Liss
Vista CA

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Littlepage & Assoc
Houston TX

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Anderson IN

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Logan & Logan LC
Prairie Village KS

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Doucet & Lorio LLP
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Santa Clara Superior Ct
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York England

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Grand Rapids MI

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Denver CO

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Nassau Cnty Family Ct
Westbury NY

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2nd Judicial District
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Golden Valley MN

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The Luvera Law Firm
Seattle WA

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Federal Cmnty Defenders Inc
Hammond IN

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Parker & Hay LLP
Topeka KS

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Attorney at Law
Minneapolis MN

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US District Court
Seattle WA

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David L. Masters
The Masters Law Firm LLC
Montrose CO

Rick E. Mattox
Mattox Law Office
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Bonnie Moss & Assoc
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Emery B. McCabe
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Chinle AZ

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US SEC
Alexandria VA

J. Kevin McCall
Jenner & Block LLP
Chicago IL

Dennis J. McCarten
Attorney at Law
Narragansett RI

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Attorney at Law
Narragansett RI

Maureen McCartney
Dist Atty's Ofc
Philadelphia PA

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NY Supreme Court
Mineola NY

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San Diego CA

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Jenner & Block LLP
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N. Scott Sacks
US DOJ Antitrust Div
Washington DC

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Jamaica NY

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Queens Family Court
Jamaica NY

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New City NY

Lou Sartori
Legal Aid Society
New York NY

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Maria Savasta-Kennedy
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Chapel Hill NC

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Los Angeles CA

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Albuquerque NM

Mark K. Schoenfield
Jupiter Oxygen Corp
Schiller Park IL

Stephen G. Scholl
Attorney at Law
Houston TX

Steven S. Scholl
Dixon Scholl & Bailey PA
Albuquerque NM

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La Mesa CA

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Columbia SC

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Univ of Notre Dame
Notre Dame IN

Michael H. Selter
Manelli Denison & Selter PLLC
Washington DC

George W. Shadoan
Shadoan Michael & Wells
Rockville MD

John L. Shanahan
John L. Shanahan Esq.
Roseland NJ

Paul Shapiro
US Attorney's Ofc
Philadelphia PA

Booker T. Shaw
State Court of Appeals
Saint Louis MO

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Law Ofc of Bob Shula
Indianapolis IN

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Saint Paul MN

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Siford Anderson and Co
Dallas TX

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Silver & Field LC
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Legal Aid Society
Jamaica NY

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Attorney at Law
New York NY

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South Bend IN

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Indianapolis IN

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Law Ofc of D Culver Smith
III PA

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LA Public Defender's Ofc
Downey CA

J. Eric Smithburn
Notre Dame Law Schl
Notre Dame IN

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Univ of San Diego Schl of Law
San Diego CA

Marty Snyder
Attorney General's Ofc

Topeka KS

Daniel F. Solis
Dallas Municipal Court
Dallas TX

Mindy F. Solomon
Public Defender's Ofc
Fort Lauderdale FL

Frank F. Sommers
Sommers & Schwartz LLP
San Francisco CA

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William Mitchell Clg of Law
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Tharrington Smith LLP
Raleigh NC

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Civil Clinic
Dallas TX

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Chicago IL

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Mineola NY

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Mountain View CA

Linda Star
Lewis Brisbois Bisgaard et al
Los Angeles CA

John J. Steele
Fish & Richardson PC
Redwood City CA

M. Scott Stehling
Law Ofc of M Scott Stehling
Kerrville TX

Robert A. Stein
Robert Stein & Assocs PLLC
Concord NH

Gwen R. Stern
Temple Univ Beasley Schl of Law
Philadelphia PA

Michael L. Stern
Superior Ct
Los Angeles CA

Thomas M. Stern
Law Ofc of Thomas M Stern
Durham NC

Mark A. Sternlicht
Beaver Holt Sternlicht et al
Fayetteville NC

Russell Stetler
Capital Defender Ofc

West Palm Beach Fl

Mark D. Stoner
Marion Superior Ct
Indianapolis IN

Gretchen Stork
Federal Defender Program

Atlantic City
Custom Programs Taken to the Law Firms and Legal Organizations

NITA’s programming that is taken into law firms and legal organizations across the country has seen constant growth in recent years both in terms of the number of programs held and in realized net revenue. In 2005, NITA conducted 166 programs. These programs are customized for each firm per its individual requirements.

A portion of the revenue from each of the programs is directed to the NITA Scholarship Fund.

2005 In-House Programs

Bar Associations
- Austin Bar Association
- Cincinnati Bar Association
- Cleveland Bar Association
- Colville Reservation
- Connecticut Bar Association
- Federal Bar Association
- Utah State Bar Association

Government Agencies
- Clarksville District Public Defender
- Federal Deposit Insurance Corporation (FDIC)
- Federal Trade Commission (FTC)
- North American Securities Administrators Association (NASAA)
- Native American Rights
- New Mexico Tax & Revenue Department
- New York City Department of Housing
- New York Stock Exchange
- Tennessee Public Defender, Clarksville
- Securities & Exchange Commission (SEC)
- Social Security Administration
- Washington State Attorney General

Insurance Companies
- Allstate Insurance Company
- CNA Insurance
- State Farm Insurance

Law Firms
- Akerman Senterfitt
- Akin Gump Strauss Hauer & Feld LLP
- Andrews Kurth LLP
- Arnold & Porter LLP
- Baker Botts LLP
- Baker & Hostetler LLP
- Baker & McKenzie
- Bickel & Brewer
- Bingham McCutcheon LLP
- Briggs and Morgan, PA
- Burr & Forman LLP
- Calfee Halter & Griswold LLP
- Cleary Gottlieb
- Clifford Chance US LLP
- Covington & Burling
- Crowell & Moring LLP
- Day Casebeer Madrid & Batchelder LLP
- Dewey Ballantine LLP
- Dickstein Shapiro Morin & Oshinsky LLP
- Doerner Saunders Daniel & Anderson LLP
- Fenwick & West LLP
- Finnegan Henderson Farabow Garrett & Dunner LLP
- Foley & Lardner LLP
- Fried Frank Harris Shriver & Jacobson LLP
- Gardner Carton & Douglas
- Greenberg Traurig LLP
- Greensfelder Hemker & Gale, PC
- Haynes and Boone LLP
- Howrey Simon Arnold & White LLP
- Jenner & Block LLC
- Jones Day
- Kenyon & Kenyon
- King & Spalding LLP
- Kirkpatrick & Lockhart LLP
- Kramer Levin Naftalis & Frankel LLP
- Latham & Watkins LLP
- Leonard Street and Deinard, A Prof. Assoc.
- Linklaters
- Littler Mendelson, A Prof. Corp.
- Lord Bissell & Brook LLP
- Lovells
- Marquis & Aurbach
- Mayer Brown Rowe & Maw LLP
- McDermott Will & Emery
- McDonald Hopkins Co., LPA
- McDonnell Boehnen Hulbert & Berghoff LLP
- McKenna Long & Aldridge LLP
- Milbank Tweed Hadley & McCloy LLP
- Miller & Chevalier
- Munger Tolles & Olson LLP
- Nelson Mullins Riley & Scarborough LLP
- New York Stock Exchange
- Nixon Peabody LLP
- O’Melveny & Myers LLP
- Orrick Herrington & Sutcliffe LLP
- Osha Liang
- Patton Boggs LLP
- Paul Hastings Janofsky & Walker LLP
- Quarles & Brady LLP
- Robins Kaplan Miller & Ciresi LLP
- Schulte Roth & Zabel LLP
- Skadden Arps Slate Meagher & Flom LLP
- Steefel Levitt & Weiss
- Stimson Morrison Hecker LLP
- Sullivan & Cromwell LLP
- Sutherland Asbill & Brennan LLP
- Thompson Hine LLP
- White & Case LLP
- Willkie Farr & Gallagher LLP
- Winston & Strawn LLP
- Womble Carlyle Sandridge & Rice PLLC
- Woodcock Washburn LLP
NITA Publications

The NITA publishing operation continued to thrive in 2005, producing positive net revenues and a strong pipeline of projects leading into 2006.

NITA issued fifty new or revised titles in 2005. This is the largest quantity produced in any one year by NITA publishing. In addition to issuing new editions of favorite NITA titles such as *The Art of Mediation*, *Deposition Rules*, and *David Ball on Damages*, NITA also welcomed many new authors to the organization. Authors publishing books for the first time with NITA include Dr. Sherrie Bourg Carter, Eric Oliver, and Herb Rubenstein.

NITA also co-published a book with the American Bar Association (ABA). *The Patent Trial Advocacy Casebook* by Joseph Potenza, Mark Banner, and Christopher Renk will be sold by both the ABA and NITA.

In 2005, NITA shipped 350,000 books, audiotapes, videotapes, and DVDs to customers and program participants worldwide.

2005 copyright

100 Vignettes for Improving Trial Evidence Skills
100 Vignettes for Improving Trial Evidence Skills Teacher’s Manual
Advanced Negotiation & Mediation Theory and Practice
Americans with Disabilities Commentaries and Statutes
The Arbitrator’s Handbook, 2d ed
Art of Mediation, 2d ed
Carmichael, Conservator of Abigail Armistead v Fortune Fidelity Case File
Carmichael, Conservator of Abigail Armistead v Fortune Fidelity Teaching Notes
BMI Case File Teaching Notes
BMI Advanced Case File Teaching Notes
Children in the Courtroom
Colorado Rules of Evidence with Objections, 3d ed
Cosmopolitan Life Ins Co v Jordan and Moore Case File
Cosmopolitan Life Ins Co v Jordan and Moore Teaching Notes
Criminal Litigation and Legal Issues in Criminal Procedure Teaching Notes, 2d ed
Criminal Litigation and Legal Issues in Criminal Procedure, 2d ed
Criminal Procedure in Practice 2005 Update
David Ball on Damages, 2d ed
Deposition Evidence
Deposition Rules, 4th ed
Doug Li v Ross and Ross Construction Co 2d ed
Doug Li Deposition Materials for the Advocates, 2d ed
Doug Li Deposition Materials for the Barristers, 2d ed
Doug Li Deposition Materials for the Faculty, 2d ed
EasyTech Series: 50 Great Tips
100 Vignettes for Improving Trial Evidence Skills
100 Vignettes for Improving Trial Evidence Skills Teacher’s Manual
Advanced Negotiation & Mediation Theory and Practice
Americans with Disabilities Commentaries and Statutes
The Arbitrator’s Handbook, 2d ed
Art of Mediation, 2d ed
Carmichael, Conservator of Abigail Armistead v Fortune Fidelity Case File
Carmichael, Conservator of Abigail Armistead v Fortune Fidelity Teaching Notes
Anthony Bocchino, David Sonenshein, Joanne Epps
Anthony Bocchino, David Sonenshein, Joanne Epps
Thomas Guernsey, Paul Zwier
Elizabeth Russell
John Cooley
Mark Bennett, Scott Hughes
Donna Harkness
Donna Harkness
Anthony Bocchino
Anthony Bocchino
Sherrie Bourg Carter
William Meyer, Anthony Bocchino, David Sonenshein
Hon. Andrew Rodovich
Hon. Andrew Rodovich
Brent Newton
Brent Newton
Paul Marcus, Jack Zimmerman
David Ball
Anthony Bocchino, David Sonenshein
David Malone
Paul Zwier
Paul Zwier
Paul Zwier
Deanne Siemer, Frank Rothschild
Anthony Bocchino, David Sonenshein, Joanne Epps
Anthony Bocchino, David Sonenshein, Joanne Epps
Thomas Guernsey, Paul Zwier
Elizabeth Russell
John Cooley
Mark Bennett, Scott Hughes
Donna Harkness
Donna Harkness

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The NITA Foundation

In 2005, the NITA Foundation continued fundraising efforts supporting NITA program tuition scholarships and public service programming, generating over $417,000 in revenue. To show their support toward the valuable work that NITA does, faculty and staff contributed nearly $79,000 in support of scholarships. NITA's Board of Trustees achieved yet another year of 100% participation in contributions to our scholarship fund. The Foundation received its first true endowment, a $57,000 named scholarship fund honoring Alston Jennings Sr. of Little Rock (AR), a long-time NITA supporter and Board Member. The National Education Center (NEC) continues to provide named funding opportunities. As testament to the tremendous work that NITA does, in 2005 the “Women of the NITA Board” contributed $25,000 toward a named conference room and the law firms of Cohen Kennedy Dowd & Quigley and Jenner & Block accelerated their gifts to the Scholarship Fund by completing their courtroom pledges.

2005 Contributors to the NITA Foundation

ABA Section of Litigation
ABA-CEELI
ABOTA, Colorado Chapter
ABOTA, Indiana Chapter
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William D. Acton, Jr.
Stanley J. Adelman
Paul Alexander
Danny E. Allen
Karen S. Allen
Michael P. Allen
Allen Matkins Leck Gamble & Mallory
Daniel Paul Alva
Joaquín Amaya
Valex Amos
Craig S. Andersen
Kimball R. Anderson
Anesi Ozmon Rodin Novak & Kohèn
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Baker & McKenzie
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Sharon Bourassa-Diaz
Kirsten L. Bouther
Charles Wade Bowden
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Glenn E. Bradford
R. Alan Breithaupt
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William P. Bresnahan, II
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Davis Graham & Stubs
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Neil V Getnick
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William Goldman Foundation
Ervin A. Gonzalez
Jose R. Gonzalez-Frizzary
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Justin T. Green
Richard A. Green
J. Kenneth Griffìn
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Hollis R. Hill
Abram E. Hoffman
Peter T. Hoffman
Holland & Hart
Donald R. Holtman
Randall L. Hughes
National Institute for Trial Advocacy and The NITA Foundation
Accountants’ Report and Financial Statements
December 31, 2005 and 2004
National Institute for Trial Advocacy and
The NITA Foundation
December 31, 2005 and 2004

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Statements of Cash Flows............................................................................4
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Supplementary Information

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Independent Accountants’ Report

Board of Directors
National Institute for Trial Advocacy and
The NITA Foundation
South Bend, Indiana

We have audited the accompanying consolidated statement of financial position of National Institute for Trial Advocacy and The NITA Foundation as of December 31, 2005 and the related consolidated statements of activities and changes in net assets, cash flows and functional expenses for the year then ended. These consolidated financial statements are the responsibility of the Organization’s management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit. The financial statements of National Institute for Trial Advocacy and The NITA Foundation as of and for the year ended December 31, 2004, were audited by other accountants whose report dated March 17, 2005, expressed an unqualified opinion on those statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the 2005 consolidated financial statement referred to above presents fairly, in all material respects, the consolidated financial position of National Institute for Trial Advocacy and The NITA Foundation as of December 31, 2005, and the consolidated changes in its net assets and its cash flows for the year ended December 31, 2005, in conformity with accounting principles generally accepted in the United States of America.

BKD, LLP
March 10, 2006
# National Institute for Trial Advocacy and The NITA Foundation
## Consolidated Statements of Financial Position
### December 31, 2005 and 2004

### Assets

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash and cash equivalents</strong></td>
<td>$ 616,086</td>
<td>$ 637,950</td>
</tr>
<tr>
<td>Accounts receivable, net of allowance;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2005 – $74,700 and 2004 – $40,000</td>
<td>796,535</td>
<td>986,012</td>
</tr>
<tr>
<td>Accounts receivable from customer transactions</td>
<td>205,273</td>
<td>310,629</td>
</tr>
<tr>
<td>Contributions receivable</td>
<td>4,541,369</td>
<td>3,910,381</td>
</tr>
<tr>
<td>Inventory</td>
<td>323,586</td>
<td>319,262</td>
</tr>
<tr>
<td>Prepaid expenses and other</td>
<td>365,968</td>
<td>331,234</td>
</tr>
<tr>
<td>Property and equipment</td>
<td>57,538</td>
<td>—</td>
</tr>
<tr>
<td>Investments restricted for endowment</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>$ 7,221,940</strong></td>
<td><strong>$ 6,999,122</strong></td>
</tr>
</tbody>
</table>

### Liabilities and Net Assets

#### Liabilities

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$ 455,169</td>
<td>$ 321,031</td>
</tr>
<tr>
<td>Due to University of Notre Dame</td>
<td>205,607</td>
<td>417,283</td>
</tr>
<tr>
<td>Royalty payable</td>
<td>235,996</td>
<td>227,282</td>
</tr>
<tr>
<td>Deferred program revenue</td>
<td>457,956</td>
<td>580,415</td>
</tr>
<tr>
<td>Accrued liabilities and other</td>
<td>136,475</td>
<td>161,436</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td><strong>1,491,203</strong></td>
<td><strong>1,707,447</strong></td>
</tr>
</tbody>
</table>

#### Net Assets

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Undesignated net assets</td>
<td>4,324,970</td>
<td>3,592,395</td>
</tr>
<tr>
<td>Board-designated net assets</td>
<td>1,253,919</td>
<td>1,411,896</td>
</tr>
<tr>
<td><strong>Total unrestricted net assets</strong></td>
<td><strong>5,578,889</strong></td>
<td><strong>5,004,291</strong></td>
</tr>
<tr>
<td>Temporarily restricted</td>
<td>94,689</td>
<td>287,384</td>
</tr>
<tr>
<td>Permanently restricted</td>
<td>57,159</td>
<td>—</td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td><strong>5,730,737</strong></td>
<td><strong>5,291,675</strong></td>
</tr>
<tr>
<td><strong>Total liabilities and net assets</strong></td>
<td><strong>$ 7,221,940</strong></td>
<td><strong>$ 6,999,122</strong></td>
</tr>
</tbody>
</table>
### Consolidated Statements of Activities and Changes in Net Assets

**Years Ended December 31, 2005 and 2004**

#### Changes in Unrestricted Net Assets

<table>
<thead>
<tr>
<th>Revenue, gains and other support</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions</td>
<td>$239,504</td>
<td>$234,129</td>
</tr>
<tr>
<td>In-kind donations</td>
<td>1,946,456</td>
<td>2,150,250</td>
</tr>
<tr>
<td>Public programs</td>
<td>4,161,710</td>
<td>3,721,019</td>
</tr>
<tr>
<td>In-house programs</td>
<td>4,041,099</td>
<td>3,413,041</td>
</tr>
<tr>
<td>Sale of materials – net of returns of $357,283 in 2005 and $381,219 in 2004</td>
<td>2,537,739</td>
<td>2,728,320</td>
</tr>
<tr>
<td>Net realized and unrealized gains on investments</td>
<td>164,666</td>
<td>392,842</td>
</tr>
<tr>
<td>Interest and dividend income</td>
<td>95,164</td>
<td>64,562</td>
</tr>
<tr>
<td>Other income</td>
<td>289,466</td>
<td>56,484</td>
</tr>
<tr>
<td><strong>Total revenue, gains and other support</strong></td>
<td><strong>13,475,804</strong></td>
<td><strong>12,760,647</strong></td>
</tr>
</tbody>
</table>

#### Net Assets Released from Restrictions

<table>
<thead>
<tr>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>$238,101</td>
<td>$259,307</td>
</tr>
</tbody>
</table>

**Net Assets Released from Restrictions**

<table>
<thead>
<tr>
<th>Total unrestricted revenue, gains and other support and net assets released from restrictions</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>13,713,905</td>
<td>13,019,954</td>
</tr>
</tbody>
</table>

#### Expenses

<table>
<thead>
<tr>
<th>Program services</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Support services</td>
<td>2,394,548</td>
<td>2,083,269</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td><strong>13,139,307</strong></td>
<td><strong>12,653,598</strong></td>
</tr>
</tbody>
</table>

#### Increase in Unrestricted Net Assets

<table>
<thead>
<tr>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>574,598</td>
<td>366,356</td>
</tr>
</tbody>
</table>

#### Changes in Temporarily Restricted Net Assets

<table>
<thead>
<tr>
<th>Contributions</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net assets released from restrictions</td>
<td>(238,101)</td>
<td>(259,307)</td>
</tr>
<tr>
<td><strong>Increase (Decrease) in Temporarily Restricted Net Assets</strong></td>
<td><strong>(192,695)</strong></td>
<td><strong>13,443</strong></td>
</tr>
</tbody>
</table>

#### Changes in Permanently Restricted Net Assets

<table>
<thead>
<tr>
<th>Contributions</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Increase in Permanently Restricted Net Assets</strong></td>
<td><strong>57,159</strong></td>
<td><strong>57,159</strong></td>
</tr>
</tbody>
</table>

#### Increase in Net Assets

<table>
<thead>
<tr>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>439,062</td>
<td>379,799</td>
</tr>
</tbody>
</table>

#### Net Assets, Beginning of Year

<table>
<thead>
<tr>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,291,675</td>
<td>4,911,876</td>
</tr>
</tbody>
</table>

#### Net Assets, End of Year

<table>
<thead>
<tr>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,730,737</td>
<td>$5,291,675</td>
</tr>
</tbody>
</table>

*See Notes to Consolidated Financial Statements*
### National Institute for Trial Advocacy and The NITA Foundation
#### Consolidated Statements of Cash Flows
##### Years Ended December 31, 2005 and 2004

<table>
<thead>
<tr>
<th>Operating Activities</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase in net assets</td>
<td>$ 439,062</td>
<td>$ 379,799</td>
</tr>
<tr>
<td>Adjustments to reconcile increase in net assets to net cash from operating activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>235,198</td>
<td>214,788</td>
</tr>
<tr>
<td>Loss (gain) on disposal of property and equipment</td>
<td>658</td>
<td>(1,887)</td>
</tr>
<tr>
<td>Bad debt expense</td>
<td>56,712</td>
<td>25,588</td>
</tr>
<tr>
<td>Realized and unrealized gains on investments, net</td>
<td>(164,666)</td>
<td>(392,842)</td>
</tr>
<tr>
<td>Contributions received for endowment</td>
<td>(57,159)</td>
<td>—</td>
</tr>
<tr>
<td>Changes in</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>151,515</td>
<td>(126,835)</td>
</tr>
<tr>
<td>Contributions receivable</td>
<td>86,606</td>
<td>(93,373)</td>
</tr>
<tr>
<td>Inventory</td>
<td>(4,324)</td>
<td>11,299</td>
</tr>
<tr>
<td>Prepaid expenses and other</td>
<td>(34,734)</td>
<td>(38,661)</td>
</tr>
<tr>
<td>Accounts payable and other current liabilities</td>
<td>(93,785)</td>
<td>159,308</td>
</tr>
<tr>
<td>Deferred program revenue</td>
<td>(122,459)</td>
<td>57,786</td>
</tr>
<tr>
<td>Net cash provided by operating activities</td>
<td>492,624</td>
<td>194,970</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Investing Activities</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase of property and equipment</td>
<td>(47,787)</td>
<td>(124,900)</td>
</tr>
<tr>
<td>Proceeds from disposition of property and equipment</td>
<td>—</td>
<td>35,233</td>
</tr>
<tr>
<td>Purchases of investments</td>
<td>(1,437,270)</td>
<td>(1,161,664)</td>
</tr>
<tr>
<td>Proceeds from sales and maturities of investments</td>
<td>913,410</td>
<td>1,443,853</td>
</tr>
<tr>
<td>Net cash provided by (used in) investing activities</td>
<td>(571,647)</td>
<td>192,522</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Financing Activities</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds from contributions for endowment</td>
<td>57,159</td>
<td>—</td>
</tr>
<tr>
<td>Net cash provided by financing activities</td>
<td>57,159</td>
<td>—</td>
</tr>
</tbody>
</table>

| Net Increase (Decrease) in Cash and Cash Equivalents                                | (21,864)   | 387,492    |

| Cash and Cash Equivalents, Beginning of Year                                       | 637,950    | 250,458    |
| Cash and Cash Equivalents, End of Year                                             | $ 616,086  | $ 637,950  |

See Notes to Consolidated Financial Statements
## National Institute for Trial Advocacy and The NITA Foundation
### Consolidated Statement of Functional Expenses
#### Year Ended December 31, 2005

<table>
<thead>
<tr>
<th>Program Services</th>
<th>Support Services</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public Programs</strong></td>
<td><strong>Management and General</strong></td>
</tr>
<tr>
<td>Consultants</td>
<td>$ 1,011,617</td>
</tr>
<tr>
<td>Staff</td>
<td>743,078</td>
</tr>
<tr>
<td>Contributed services</td>
<td>1,946,456</td>
</tr>
<tr>
<td>Travel</td>
<td>937,541</td>
</tr>
<tr>
<td>Advertising</td>
<td>503,735</td>
</tr>
<tr>
<td>Occupancy</td>
<td>124,321</td>
</tr>
<tr>
<td>Production costs</td>
<td>—</td>
</tr>
<tr>
<td>Office costs</td>
<td>129,871</td>
</tr>
<tr>
<td>Designated scholarships</td>
<td>—</td>
</tr>
<tr>
<td>Teaching materials</td>
<td>272,688</td>
</tr>
<tr>
<td>Depreciation</td>
<td>38,934</td>
</tr>
<tr>
<td>Equipment maintenance and repair</td>
<td>41,002</td>
</tr>
<tr>
<td>Professional fees</td>
<td>49,657</td>
</tr>
<tr>
<td>Board of Trustees</td>
<td>—</td>
</tr>
<tr>
<td>Bad debts</td>
<td>—</td>
</tr>
<tr>
<td>Insurance</td>
<td>2,007</td>
</tr>
<tr>
<td>Relocation</td>
<td>—</td>
</tr>
<tr>
<td><strong>Total functional expenses</strong></td>
<td><strong>$ 5,800,907</strong></td>
</tr>
</tbody>
</table>

See Notes to Consolidated Financial Statements
### National Institute for Trial Advocacy and The NITA Foundation

#### Consolidated Statement of Functional Expenses

**Year Ended December 31, 2004**

<table>
<thead>
<tr>
<th>Program Services</th>
<th>Public Programs</th>
<th>In-House Programs</th>
<th>Publishing</th>
<th>Development</th>
<th>Total</th>
<th>Support Services</th>
<th>Management and General</th>
<th>Fundraising</th>
<th>Eliminations</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consultants</td>
<td>$ 946,196</td>
<td>$ 1,970,205</td>
<td>$ 398,600</td>
<td>—</td>
<td>$ 3,315,001</td>
<td>$ 6,123</td>
<td>$ —</td>
<td>$ —</td>
<td>$ 2,933,185</td>
<td>$ 3,321,124</td>
</tr>
<tr>
<td>Staff</td>
<td>785,751</td>
<td>313,858</td>
<td>946,716</td>
<td>—</td>
<td>2,046,325</td>
<td>746,856</td>
<td>140,004</td>
<td>—</td>
<td>1,129,271</td>
<td>910,418</td>
</tr>
<tr>
<td>Contributed services</td>
<td>2,150,250</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>2,150,250</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>2,150,250</td>
</tr>
<tr>
<td>Travel</td>
<td>792,803</td>
<td>291,472</td>
<td>19,663</td>
<td>—</td>
<td>1,103,938</td>
<td>24,333</td>
<td>1,000</td>
<td>—</td>
<td>1,129,271</td>
<td>—</td>
</tr>
<tr>
<td>Advertising</td>
<td>522,002</td>
<td>4,159</td>
<td>261,275</td>
<td>—</td>
<td>787,436</td>
<td>115,332</td>
<td>7,650</td>
<td>—</td>
<td>910,418</td>
<td>—</td>
</tr>
<tr>
<td>Occupancy</td>
<td>130,804</td>
<td>37,664</td>
<td>93,684</td>
<td>—</td>
<td>262,152</td>
<td>533,645</td>
<td>—</td>
<td>—</td>
<td>795,797</td>
<td>—</td>
</tr>
<tr>
<td>Production costs</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>378,722</td>
<td>378,722</td>
<td>—</td>
<td>—</td>
<td>(378,722)</td>
<td>0</td>
</tr>
<tr>
<td>Office costs</td>
<td>112,804</td>
<td>50,187</td>
<td>98,126</td>
<td>—</td>
<td>261,117</td>
<td>140,404</td>
<td>6,853</td>
<td>—</td>
<td>408,374</td>
<td>—</td>
</tr>
<tr>
<td>Designated</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>378,722</td>
<td>378,722</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>(378,722)</td>
<td>0</td>
</tr>
<tr>
<td>scholarships</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>270,471</td>
<td>270,471</td>
<td>—</td>
<td>—</td>
<td>215,316</td>
<td>—</td>
</tr>
<tr>
<td>Teaching materials</td>
<td>226,586</td>
<td>43,885</td>
<td>—</td>
<td>—</td>
<td>270,471</td>
<td>270,471</td>
<td>—</td>
<td>—</td>
<td>215,316</td>
<td>—</td>
</tr>
<tr>
<td>Depreciation</td>
<td>28,767</td>
<td>5,119</td>
<td>20,739</td>
<td>—</td>
<td>54,625</td>
<td>160,691</td>
<td>—</td>
<td>—</td>
<td>215,316</td>
<td>—</td>
</tr>
<tr>
<td>Equipment</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>270,471</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>215,316</td>
<td>—</td>
</tr>
<tr>
<td>maintenance and repair</td>
<td>43,749</td>
<td>1,319</td>
<td>8,253</td>
<td>—</td>
<td>53,321</td>
<td>54,110</td>
<td>—</td>
<td>—</td>
<td>107,431</td>
<td>—</td>
</tr>
<tr>
<td>Professional fees</td>
<td>45,338</td>
<td>1,319</td>
<td>8,253</td>
<td>—</td>
<td>64,871</td>
<td>39,823</td>
<td>3,961</td>
<td>—</td>
<td>106,588</td>
<td>—</td>
</tr>
<tr>
<td>Board of Trustees</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>96,871</td>
<td>96,871</td>
<td>—</td>
<td>—</td>
<td>96,871</td>
<td>—</td>
</tr>
<tr>
<td>Bad debts</td>
<td>17,522</td>
<td>4</td>
<td>(3,177)</td>
<td>11,239</td>
<td>25,588</td>
<td>25,588</td>
<td>—</td>
<td>—</td>
<td>25,588</td>
<td>—</td>
</tr>
<tr>
<td>Insurance</td>
<td>3,240</td>
<td>1</td>
<td>4,616</td>
<td>—</td>
<td>7,856</td>
<td>9,496</td>
<td>—</td>
<td>—</td>
<td>17,352</td>
<td>—</td>
</tr>
<tr>
<td>Public service</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>78</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>78</td>
<td>—</td>
</tr>
<tr>
<td>pro bono program</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td><strong>Total functional expenses</strong></td>
<td>$ 5,805,812</td>
<td>$ 2,717,872</td>
<td>$ 2,305,877</td>
<td>$ 389,961</td>
<td>$ 11,219,522</td>
<td>$ 1,927,684</td>
<td>$ 155,585</td>
<td>$ (649,193)</td>
<td>$ 12,653,598</td>
<td></td>
</tr>
</tbody>
</table>

*See Notes to Consolidated Financial Statements*
Note 1: Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

The National Institute for Trial Advocacy (NITA) and The NITA Foundation (the Foundation) (collectively, the Organization) are not-for-profit organizations. The purpose of NITA is to contribute to the development of an adequately trained, professionally responsible trial bar, sufficient to serve the needs of justice in the United States. During 2003, The NITA Foundation was established to receive contributions and invest dollars to support the purpose and activities of NITA.

Since its inception, NITA has had the following corollary objectives:

- To train lawyers in trial advocacy skills and to provide financial assistance where appropriate.
- To develop methods and materials for teaching and learning the skills of an effective professional trial advocate.
- To encourage the teaching and learning of trial advocacy skills both in law schools and in continuing legal education programs throughout the United States.

Consolidation

The accounts of National Institute for Trial Advocacy and The NITA Foundation are included in the consolidated financial statements. All interorganizational accounts and transactions have been eliminated in consolidation.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures at the date of the consolidated financial statements and the reported amounts of revenue, expenses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Cash Equivalents

The Organization considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents. At December 31, 2005 and 2004, cash equivalents consisted primarily of money market funds. At various times during the year, the Organization’s cash accounts may exceed federally insured limits.
Accounts Receivable

Accounts receivable are stated at invoice amounts. An allowance for doubtful accounts is established based on a specific assessment of all invoices that remain unpaid following normal payment periods. In addition, a general valuation allowance is established for other accounts receivable based on historical loss experience. All amounts deemed uncollectible are charged against the allowance for doubtful accounts in the period that the determination is made. The allowance for doubtful accounts was $74,700 and $40,000 at December 31, 2005 and 2004, respectively.

Board-designated Funds

Board-designated funds are those funds set aside by the board for a particular purpose or activity. The NITA Foundation records contributions and investment earnings attributable to the scholarship fund in board-designated net assets. Investment earnings attributable to other board-designated funds remain in operating accounts.

Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets are those whose use by the Organization has been limited by donors to a specific time period. Permanently restricted net assets have been restricted by donors to be maintained by the Organization in perpetuity.

Investments and Investment Return

Investments in equity securities having a readily determinable fair value and in all debt securities are carried at fair value. Investment return includes dividend, interest and other investment income; realized and unrealized gains and losses on investments carried at fair value and realized gains and losses on other investments.

Investment return that is initially restricted by donor stipulation and for which the restriction will be satisfied in the same year is included in unrestricted net assets. Other investment return is reflected in the statements of activities as unrestricted, temporarily restricted or permanently restricted based upon the existence and nature of any donor or legally imposed restrictions.

Contributions

Gifts of cash and other assets received without donor stipulations are reported as unrestricted revenue and net assets. Gifts received with a donor stipulation that limits their use are reported as temporarily or permanently restricted revenue and net assets. When a donor stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Gifts having donor stipulations which are satisfied in the period the gift is received are reported as unrestricted revenue and net assets.
Unconditional gifts expected to be collected within one year are reported at their net realizable value. Unconditional gifts expected to be collected in future years are reported at the present value of estimated future cash flows. The resulting discount is amortized and is reported as contribution revenue.

Conditional gifts depend on the occurrence of a specified future and uncertain event to bind the potential donor and are recognized as assets and revenue when the conditions are substantially met and the gift becomes unconditional.

**Inventory**

Inventory consists of program materials and is recorded at the lower of cost or market. Cost is determined using the first-in, first-out method. Product development costs are accumulated as a component of inventory until the product is completed. Costs are then amortized over 18 months. Costs for products that are determined to not be viable are expensed.

**Property and Equipment**

Property and equipment are recorded at cost. Depreciation is computed on a straight-line basis over the estimated useful lives of the assets, generally three to five years.

**Royalty Payable**

Royalty payable consists of amounts owed to authors and publishers on program materials sold with royalty arrangements. Amounts charged to expense for the years ended December 31, 2005 and 2004 were $235,996 and $227,281, respectively.

**Revenue Recognition**

Program revenue is recognized when the service is provided. Advance payments collected are recorded as deferred revenue until the program is provided.

NITA recognized sales of material as products are shipped. NITA performs an ongoing evaluation of its customer’s financial condition and credit is extended to customers on an unsecured basis.

**Designated Scholarships Awarded**

Designated scholarships awarded represent discounts allowed to students to reduce the students’ overall cost for tuition and various other fees. These discounts are given to students in the course of providing educational services and the amounts, as well as the individual recipients, are decided by NITA. The Foundation utilizes earnings on investments designated for scholarships and contribution revenue to finance scholarships awarded. Designated scholarships awarded are funded by the Foundation and are reported on the consolidated statement as a reduction to NITA program tuition income. For the years ended December 31, 2005 and 2004, designated scholarships awarded were $500,203 and $378,722, respectively.

**Advertising Expenses**
NITA and The NITA Foundation incur advertising expense in the promotion of programs. These expenses were approximately $854,000 and $910,000 for the years ended December 31, 2005 and 2004, respectively.

**Income Taxes**

NITA and the Foundation are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code and are exempt from federal and state taxes.

**Reclassifications**

Certain reclassifications have been made to the 2004 financial statements to conform to the 2005 financial statement presentation. These reclassifications had no effect on change in net assets.

**Note 2: Investments and Investment Return**

Investments consisted of the following at December 31:

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collective investment funds</td>
<td>$ —</td>
<td>$ 312,338</td>
</tr>
<tr>
<td>Corporate stocks</td>
<td>365,310</td>
<td>2,418,583</td>
</tr>
<tr>
<td>Corporate bonds</td>
<td>285,000</td>
<td>1,179,460</td>
</tr>
<tr>
<td>Mutual funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>3,948,597</td>
<td>3,910,381</td>
</tr>
</tbody>
</table>

Financial statement classification:

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investments</td>
<td>$ 4,541,369</td>
<td>$ 3,910,381</td>
</tr>
<tr>
<td>Investments restricted for endowment</td>
<td>57,538</td>
<td>—</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 4,598,907</td>
<td>$ 3,910,381</td>
</tr>
</tbody>
</table>
Note 3: Contributions Receivable

Contributions receivable consist of several unconditional promises to give. They are included as follows:

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due within one year</td>
<td>$124,230</td>
<td>$133,972</td>
</tr>
<tr>
<td>Due in one to five years</td>
<td>116,250</td>
<td>228,220</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>240,480</td>
<td>362,192</td>
</tr>
<tr>
<td>Less unamortized discount, using 5.25% discount rate</td>
<td>(18,165)</td>
<td>(19,631)</td>
</tr>
<tr>
<td>Less allowance for uncollectible contributions</td>
<td>(17,042)</td>
<td>(31,932)</td>
</tr>
<tr>
<td><strong>$205,273</strong></td>
<td>$310,629</td>
<td></td>
</tr>
</tbody>
</table>

Note 4: Property and Equipment

The cost of property and equipment is summarized as follows:

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Furniture and fixtures</td>
<td>$1,467,430</td>
<td>$1,607,394</td>
</tr>
<tr>
<td>Computer equipment and software</td>
<td>48,973</td>
<td>112,620</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>121,658</td>
<td>121,658</td>
</tr>
<tr>
<td>Other</td>
<td>—</td>
<td>58,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$1,638,061</td>
<td>$1,899,672</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(1,322,476)</td>
<td>(1,396,018)</td>
</tr>
<tr>
<td><strong>$315,585</strong></td>
<td>$503,654</td>
<td></td>
</tr>
</tbody>
</table>

Note 5: Due to University of Notre Dame

The Institute contracts with the University of Notre Dame for employee salaries and fringe benefits. Salaries and fringe benefits were approximately $2,512,000 and $2,547,000 during the years ended December 31, 2005 and 2004, respectively.
Note 6: Board-designated Net Assets

The board-designated net assets are summarized as follows:

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning of the year</td>
<td>$1,224,189</td>
<td>$1,368,782</td>
</tr>
<tr>
<td>Contributions</td>
<td>342,226</td>
<td>234,129</td>
</tr>
<tr>
<td>Scholarships disbursed</td>
<td>(500,203)</td>
<td>(378,722)</td>
</tr>
<tr>
<td>Scholarship total</td>
<td>1,066,212</td>
<td>1,224,189</td>
</tr>
<tr>
<td>Replacement and improvement of equipment</td>
<td>179,200</td>
<td>179,200</td>
</tr>
<tr>
<td>Research and development fund</td>
<td>8,507</td>
<td>8,507</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$1,253,919</td>
<td>$1,411,896</td>
</tr>
</tbody>
</table>

Note 7: Temporarily and Permanently Restricted Net Assets

Temporarily Restricted Net Assets

Temporarily restricted net assets at December 31, 2005 and 2004 are restricted for the following:

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions restricted for time and specific program use</td>
<td>$94,689</td>
<td>$287,384</td>
</tr>
</tbody>
</table>

Permanently Restricted Net Assets

Permanently restricted net assets at December 31, 2005 and 2004 are restricted for the following:

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Time restrictions (contributions receivable)</td>
<td>$57,159</td>
<td>$0</td>
</tr>
</tbody>
</table>

Net Assets Released from Restrictions

Net assets were released from donor restrictions by the passage of time and collecting the contributions receivable.

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Time restrictions released</td>
<td>$238,101</td>
<td>$259,307</td>
</tr>
</tbody>
</table>
Note 8: Operating Leases

At December 31, 2005 and 2004, NITA was committed under a noncancellable building lease in South Bend, Indiana that expires in December 31, 2010. The lease requires NITA to pay for utilities, insurance, normal maintenance and real estate taxes.

At December 31, 2005 and 2004, NITA was committed under a noncancellable building lease for the National Education Center in Colorado that expires January 31, 2011. The lease requires NITA to pay for operating expenses.

NITA has several noncancellable operating leases on office equipment with varying expiration dates.

The following total minimum annual rentals are required:

<table>
<thead>
<tr>
<th>Years Ending December 31,</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 523,344</td>
</tr>
<tr>
<td>2006</td>
<td></td>
</tr>
<tr>
<td>2007</td>
<td>532,778</td>
</tr>
<tr>
<td>2008</td>
<td>510,215</td>
</tr>
<tr>
<td>2009</td>
<td>517,428</td>
</tr>
<tr>
<td>2010</td>
<td>553,865</td>
</tr>
<tr>
<td></td>
<td>$2,637,630</td>
</tr>
</tbody>
</table>

Note 9: Public Program Revenue

In furtherance of its objective to train lawyers in trial advocacy skills, NITA provides financial assistance to individuals that meet criteria established by its Board of Trustees and provides certain classes at no charge to attendees. Pro bono sections in public programs provide full tuition remission for legal aid and other public service lawyers, allowing them to participate in hands-on NITA programming with other lawyers representing various segments of the legal community.

Gross program tuition for the years ended December 31, 2005 and 2004 has been reduced as follows:

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public program revenue</td>
<td>$4,661,913</td>
<td>$4,099,741</td>
</tr>
<tr>
<td>Plus scholarships disbursed and pro bono discounts</td>
<td>(500,203)</td>
<td>(378,722)</td>
</tr>
<tr>
<td>Total</td>
<td>$4,161,710</td>
<td>$3,721,019</td>
</tr>
</tbody>
</table>

Note 10: Contributed Services

In accordance with Statement of Financial Accounting Standards 116, Accounting for Contributions Received and Contributions Made, NITA records revenue and expense for the fair value of volunteers contributing services that require specialized skills. NITA conducts programs and develops materials to train professional trial advocates. NITA depends on individuals within the profession to volunteer their services and knowledge to assist in these endeavors. The reporting is based upon NITA’s estimate of the fair value of these services as determined by the Board of Trustees. NITA has included $1,946,456 and $2,150,250 of revenues and expenses in the statements of activities and changes in net assets for the years ended December 31, 2005 and 2004, respectively.

Note 11: Functional Expenses

Public Programs

Public program expenses relate to costs in developing, producing and presenting seminars and programs. Included within this category are contributed services, discussed in Note 10.

In-house Programs

In-house program expenses relate to special programs requested by individual and corporate groups.

Publishing

Publishing expenses relate to costs associated with the production and sales of books, as well as audio and videocassettes.

Scholarships

Scholarship expenses relate to disbursements of scholarship funds by NITA for NITA programs.

Management and General

Administrative expenses relate to costs of maintaining NITA’s administrative offices.

Fundraising

Fundraising expenses relate to costs associated with obtaining grants and scholarships from donors.

Eliminations

Publishing revenue and program teaching expenses are eliminated for materials produced by NITA and sold to public programs.
Note 12: Subsequent Events

Subsequent to year end, the Foundation began the process to move its operations to Colorado. With the anticipation of the move, NITA offered severance packages to many of the current employees contingent on the employees working through certain dates in 2006. The amount of the contingent severance packages was approximately $274,000.
Supplementary Information
Independent Accountants’ Report
on Supplementary Information

Board of Directors
National Institute for Trial Advocacy and
The NITA Foundation
Colorado Springs, Colorado

We have audited the consolidated financial statement of National Institute for Trial Advocacy and The NITA Foundation as of December 31, 2005. Our audit was made for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The accompanying consolidating statement of financial position and consolidating statement of activities and changes in net assets are presented for the purpose of additional analysis of the consolidated financial statements rather than to present the financial position and results of operations of the individual organizations and are not a required part of the basic consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

March 10, 2006
### National Institute for Trial Advocacy and The NITA Foundation

#### Consolidating Statements of Financial Position

**December 31, 2005 and 2004**

<table>
<thead>
<tr>
<th>Assets</th>
<th>NITA</th>
<th>NITA Foundation</th>
<th>Eliminating Entries</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$275,009</td>
<td>$341,077</td>
<td>$ —</td>
<td>$616,086</td>
<td>$637,950</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>865,464</td>
<td>3,609</td>
<td>(72,538)</td>
<td>796,535</td>
<td>986,012</td>
</tr>
<tr>
<td>Contributions receivable from customer transactions</td>
<td>—</td>
<td>205,273</td>
<td>—</td>
<td>205,273</td>
<td>310,629</td>
</tr>
<tr>
<td>Investments</td>
<td>1,203,703</td>
<td>3,337,666</td>
<td>—</td>
<td>4,541,369</td>
<td>3,910,381</td>
</tr>
<tr>
<td>Inventory</td>
<td>323,586</td>
<td>—</td>
<td>—</td>
<td>323,586</td>
<td>319,262</td>
</tr>
<tr>
<td>Prepaid expenses and other</td>
<td>350,405</td>
<td>15,563</td>
<td>—</td>
<td>365,968</td>
<td>331,234</td>
</tr>
<tr>
<td>Property and equipment</td>
<td>315,585</td>
<td>—</td>
<td>—</td>
<td>315,585</td>
<td>503,654</td>
</tr>
<tr>
<td>Investments restricted for endowment</td>
<td>—</td>
<td>57,538</td>
<td>—</td>
<td>57,538</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$3,333,752</strong></td>
<td><strong>$3,960,726</strong></td>
<td><strong>(72,538)</strong></td>
<td><strong>$7,221,940</strong></td>
<td><strong>$6,999,122</strong></td>
</tr>
</tbody>
</table>
## Liabilities and Net Assets

<table>
<thead>
<tr>
<th>Liabilities and Net Assets</th>
<th>NITA Foundation</th>
<th>Eliminating Entries</th>
<th>NITA Foundation</th>
<th>Eliminating Entries</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$ 493,217</td>
<td>$ 34,490</td>
<td>$(72,538)</td>
<td>$ 455,169</td>
<td>$ 321,031</td>
</tr>
<tr>
<td>Due to University of Notre Dame</td>
<td>205,607</td>
<td>—</td>
<td>—</td>
<td>205,607</td>
<td>417,283</td>
</tr>
<tr>
<td>Royalty payable</td>
<td>235,996</td>
<td>—</td>
<td>—</td>
<td>235,996</td>
<td>227,282</td>
</tr>
<tr>
<td>Deferred program revenue</td>
<td>457,956</td>
<td>—</td>
<td>—</td>
<td>457,956</td>
<td>580,415</td>
</tr>
<tr>
<td>Accrued liabilities and other</td>
<td>136,475</td>
<td>—</td>
<td>—</td>
<td>136,475</td>
<td>161,436</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>1,529,251</td>
<td>34,490</td>
<td>$(72,538)</td>
<td>1,491,203</td>
<td>1,707,447</td>
</tr>
<tr>
<td><strong>Net Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Undesignated net assets</td>
<td>1,616,794</td>
<td>2,708,176</td>
<td>—</td>
<td>4,324,970</td>
<td>3,592,395</td>
</tr>
<tr>
<td>Board-designated net assets</td>
<td>187,707</td>
<td>1,066,212</td>
<td>—</td>
<td>1,253,919</td>
<td>1,411,896</td>
</tr>
<tr>
<td><strong>Total unrestricted net assets</strong></td>
<td>1,804,501</td>
<td>3,774,388</td>
<td>—</td>
<td>5,578,889</td>
<td>5,004,291</td>
</tr>
<tr>
<td>Temporarily restricted net assets</td>
<td>—</td>
<td>94,689</td>
<td>—</td>
<td>94,689</td>
<td>287,384</td>
</tr>
<tr>
<td>Permanently restricted net assets</td>
<td>—</td>
<td>—</td>
<td>57,159</td>
<td>—</td>
<td>57,159</td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td>1,804,501</td>
<td>3,960,726</td>
<td>—</td>
<td>5,730,737</td>
<td>5,291,675</td>
</tr>
<tr>
<td><strong>Total liabilities and net assets</strong></td>
<td>$ 3,333,752</td>
<td>$ 3,960,726</td>
<td>$(72,538)</td>
<td>$ 7,221,940</td>
<td>$ 6,999,122</td>
</tr>
</tbody>
</table>
# National Institute for Trial Advocacy and The NITA Foundation
## Consolidating Statements of Activities and Changes in Net Assets
### December 31, 2005 and 2004

<table>
<thead>
<tr>
<th></th>
<th>NITA Foundation</th>
<th>Eliminating Entries</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted Revenue, Gains and Other Support</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions</td>
<td>$ 239,504</td>
<td>$ 239,504</td>
<td>$ 234,129</td>
<td></td>
</tr>
<tr>
<td>In-kind donations</td>
<td>1,946,456</td>
<td>—</td>
<td>1,946,456</td>
<td>2,150,250</td>
</tr>
<tr>
<td>Public programs</td>
<td>4,661,913</td>
<td>(500,203)</td>
<td>4,161,710</td>
<td>3,721,019</td>
</tr>
<tr>
<td>In-house programs</td>
<td>4,041,099</td>
<td>—</td>
<td>4,041,099</td>
<td>3,413,041</td>
</tr>
<tr>
<td>Sale of materials</td>
<td>2,537,739</td>
<td>—</td>
<td>2,537,739</td>
<td>2,728,320</td>
</tr>
<tr>
<td>Net realized and unrealized gains and losses on investments</td>
<td>(11,259)</td>
<td>175,925</td>
<td>—</td>
<td>164,666</td>
</tr>
<tr>
<td>Investment income</td>
<td>32,269</td>
<td>62,895</td>
<td>95,164</td>
<td>64,562</td>
</tr>
<tr>
<td>Other income</td>
<td>289,466</td>
<td>—</td>
<td>289,466</td>
<td>56,484</td>
</tr>
<tr>
<td><strong>Total unrestricted revenue, gains and other support</strong></td>
<td>$13,497,683</td>
<td>478,324</td>
<td>(500,203)</td>
<td>$13,475,804</td>
</tr>
<tr>
<td><strong>Net Assets Released from Restrictions</strong></td>
<td>—</td>
<td>238,101</td>
<td>—</td>
<td>238,101</td>
</tr>
<tr>
<td><strong>Unrestricted Expenses and Losses</strong></td>
<td>$13,497,683</td>
<td>716,425</td>
<td>(500,203)</td>
<td>$13,713,905</td>
</tr>
<tr>
<td><strong>Program Service</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff</td>
<td>3,659,067</td>
<td>—</td>
<td>3,659,067</td>
<td>2,046,325</td>
</tr>
<tr>
<td>Consultants</td>
<td>1,985,216</td>
<td>—</td>
<td>1,985,216</td>
<td>3,315,000</td>
</tr>
<tr>
<td>Contributed services</td>
<td>1,946,456</td>
<td>—</td>
<td>1,946,456</td>
<td>2,150,250</td>
</tr>
<tr>
<td>Travel</td>
<td>1,301,940</td>
<td>—</td>
<td>1,301,940</td>
<td>1,103,938</td>
</tr>
<tr>
<td>Advertising</td>
<td>759,960</td>
<td>—</td>
<td>759,960</td>
<td>787,436</td>
</tr>
<tr>
<td>Occupancy</td>
<td>222,421</td>
<td>—</td>
<td>222,421</td>
<td>262,151</td>
</tr>
<tr>
<td>Production costs</td>
<td>405,304</td>
<td>—</td>
<td>405,304</td>
<td>436,005</td>
</tr>
<tr>
<td>Office costs</td>
<td>244,041</td>
<td>—</td>
<td>244,041</td>
<td>261,118</td>
</tr>
<tr>
<td>Designated scholarships</td>
<td>500,203</td>
<td>(500,203)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Depreciation</td>
<td>59,176</td>
<td>—</td>
<td>59,176</td>
<td>54,625</td>
</tr>
<tr>
<td>Equipment maintenance and repair</td>
<td>46,998</td>
<td>—</td>
<td>46,998</td>
<td>53,321</td>
</tr>
<tr>
<td>Professional fees</td>
<td>71,513</td>
<td>—</td>
<td>71,513</td>
<td>66,716</td>
</tr>
<tr>
<td>Bad debts</td>
<td>37,213</td>
<td>—</td>
<td>37,213</td>
<td>25,588</td>
</tr>
<tr>
<td>Insurance</td>
<td>5,454</td>
<td>—</td>
<td>5,454</td>
<td>7,856</td>
</tr>
<tr>
<td><strong>Total program service expenses</strong></td>
<td>$10,744,759</td>
<td>500,203</td>
<td>(500,203)</td>
<td>$10,744,759</td>
</tr>
</tbody>
</table>
## National Institute for Trial Advocacy and
The NITA Foundation

Consolidating Statements of Activities and Changes in Net Assets (continued)
December 31, 2005 and 2004

<table>
<thead>
<tr>
<th></th>
<th>NITA Foundation</th>
<th>Eliminating Entries</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total program service expenses</td>
<td>10,744,759</td>
<td>(500,203)</td>
<td>10,744,759</td>
<td>10,570,329</td>
</tr>
<tr>
<td>Support Services</td>
<td>2,191,161</td>
<td>203,387</td>
<td>2,394,548</td>
<td>2,083,269</td>
</tr>
<tr>
<td>Total unrestricted expenses and losses</td>
<td>12,935,920</td>
<td>(500,203)</td>
<td>13,139,307</td>
<td>12,653,598</td>
</tr>
<tr>
<td>Increase in Unrestricted Net Assets</td>
<td>561,763</td>
<td>(238,101)</td>
<td>574,598</td>
<td>366,356</td>
</tr>
<tr>
<td>Contributions</td>
<td>45,406</td>
<td>—</td>
<td>45,406</td>
<td>272,750</td>
</tr>
<tr>
<td>Net assets released from restrictions</td>
<td>—</td>
<td>(238,101)</td>
<td>(238,101)</td>
<td>(259,307)</td>
</tr>
<tr>
<td>Increase (Decrease) in Temporarily Restricted Net Assets</td>
<td>—</td>
<td>(192,695)</td>
<td>(192,695)</td>
<td>13,443</td>
</tr>
<tr>
<td>Changes in Permanently Restricted Net Assets</td>
<td>—</td>
<td>57,159</td>
<td>57,159</td>
<td>0</td>
</tr>
<tr>
<td>Contributions</td>
<td>57,159</td>
<td>—</td>
<td>57,159</td>
<td>0</td>
</tr>
<tr>
<td>Increase in Permanently Restricted Net Assets</td>
<td>—</td>
<td>57,159</td>
<td>57,159</td>
<td>0</td>
</tr>
<tr>
<td>Increase (Decrease) in Net Assets</td>
<td>561,763</td>
<td>(122,701)</td>
<td>439,062</td>
<td>379,799</td>
</tr>
<tr>
<td>Net Assets, Beginning of Year</td>
<td>1,242,738</td>
<td>4,048,937</td>
<td>5,291,675</td>
<td>4,911,876</td>
</tr>
<tr>
<td>Net Assets, End of Year</td>
<td>$ 1,804,501</td>
<td>$ 3,926,236</td>
<td>$ 5,730,737</td>
<td>$ 5,291,675</td>
</tr>
</tbody>
</table>