

MICHAEL LYNN GABRIEL



Mr Gabriel has authored the *Access to American Courts Bill (ATAC) HR 2009* which both he and the Reverend Jesse Jackson had introduced on March 18, 2021 and is pending before the House. The ATAC Bill confirms the right of all Americans to be able to sue the government to stop unconstitutional violations. A recent District Court decision threw out the Cherokee Indians Class action for the taking of their land in violation of the 5th Amendment was dismissed when the Judge held for the first time in American History that the Doctrine of Sovereign Immunity which had up to then only been applied to federal statutes also applies to the Constitution to bar suits without the government/s consent even for constitutional violations. That is why Rev Jackson a liberal and Mr. Gabriel. a conservative. joined together to write the ATAC bill and present it to Congress. Rev Jackson says, *“This new interpretation of the Constitution turns to Bill of Rights into a Mere Bill of Suggestions.”*

Mr. Gabriel authored 19 legal books for the Attorney Et Al starting in 1996. In order to have confidence in the quality of the business, it is necessary to have confidence in the business and legal education of its President

Since 1979, Mr. Gabriel has been a practicing attorney with practical experience in every field in which he has written a book as shown below. Mr. Gabriel passed the California, Colorado, and Nevada bar exams on his first attempts. In fact, in Colorado, the rule was that if an attorney gets 98% or higher, meaning missing no more than two questions out of the 200 on the multi state, the state bar does not read the written questions. Mr. Gabriel was congratulated by the Colorado bar, as one of those persons. As a corporate, tax and transactional attorney, Mr. Gabriel oversees and manages the litigation, contract negotiations, tax planning, commercial transactions, SEC matters, and other such related affairs of his clients. In addition, he renders legal opinions, performs legal research and drafts whatever legal documents that are needed. Working closely with all levels of his clients' management, he renders legal advice and guidance on their labor, management, and legal affairs.

In addition to his legal practice, Mr. Gabriel has taught business, management, and employment law at the *Western Nevada Community College*. Mr. Gabriel's graduate education is extensive. He possesses both a *Master of Laws (LLM)* degree in Taxation along with *Diploma in Taxation* from the *University of San Diego-School of Law*. Mr. Gabriel's Master's thesis was titled, "*The Tax Consequences and Recommendations For A Subsidiary Dealing in Its Parent's Stock.*"

Mr. Gabriel also possesses a *Master of Science in Management (MSM)* from *Pacific Christian College*. In his Master's program, Mr. Gabriel specialized in the business and communication skills needed in both the business and legal environment.

Mr. Gabriel's experience in both regulatory and administrative law is both varied and comprehensive. Mr. Gabriel has represented clients before a variety of administrative agencies. Some such agencies have been the IRS, the Franchise Tax Board, OSHA, the Labor Board, and the Division of Oil and Gas. Mr. Gabriel also possesses significant litigation, trial and appellate experience. One of his reported cases was an important securities case, *MORELAND vs. THE DEPARTMENT OF CORPORATION (1987) 194 Cal.App.3d 506*. This case served as a basis for a *CBS 60 MINUTES* segment and articles were written on it in the *LOS ANGELES TIMES* and *THE CHRISTIAN SCIENCE MONITOR*. The

case is important because it served to settle the security law in a commodity trading situation.

Mr. Gabriel was the attorney who had approved in California the scientific test of thermography. Mr. Gabriel's firm had a product liability case in which our client was injured in falling off a forklift, which did not have safety features. His client's soft tissue injuries did not show up in any admissible test. Only thermographs showed the injuries exactly where the client claimed pain, but the test was not accepted in California. The Superior Court refused to allow the use of the test as evidence and even the Appellate Court denied a writ to allow it. Mr. Gabriel, however, went on and filed a writ with the California Supreme Court. The day before the trial was to start the Supreme Court granted the writ and vacated the trial date and from that day thermographs have been accepted scientific tests in California Courts for both civil and criminal cases.

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

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

Mr. Gabriel also authored a book entitled; the *Complete Guide to the Law* published by Citadel Press which was accepted a reference book for the Nevada Supreme Court's library.

Mr. Gabriel is admitted in many federal courts including the US Supreme Court, Court of Claims, Tax Court, Ninth Circuit Court of Appeal, Federal Circuit Court of Appeal, all four District Courts of California and the District Court of Nevada.

Mr. Gabriel also possesses a great deal of judicial experience having served as a *Judge Pro Tem* hearing both civil and criminal matters in Los Angeles and Kern Counties of California. In addition, he has served as a *Mental Health Hearing Officer* in Mendocino County, California. In this position, he conducted the commitment hearings to determine if a person posed a risk to himself or others.

For a time, Mr. Gabriel served as Assistant Secretary and in-house corporate counsel for American Magnetics, Inc., a public corporation. While with American Magnetics, Mr. Gabriel was responsible for overseeing its tax preparation, corporate litigation, preparing the annual report, the 10-K, the proxy statement, and other such related matters.

Throughout his entire legal career, Mr. Gabriel has been very active in both professional and community activities. Mr. Gabriel served as a *SPECIAL MASTER* of the State Bar of California. Mr. Gabriel served on the California State Bar's *COMMITTEE ON CORPORATE TAXATION* and was a founding member of the *TAX PLANNING SECTION* of the Kern County Bar Association. Mr. Gabriel served on the *Mental Health Advisory Board of Lake County California*. Mr. Gabriel was the *Mental Health Hearing Officer* of Mendocino County. In addition, Mr. Gabriel was also an Independent candidate for the California State Senate in 1994

In 2003, Mr. Gabriel was named *Republican Businessman of the Year*. He was also awarded the *Ronald Reagan Gold Medal* from *Vice President Cheney* for writing a change to the Internal Revenue

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