

Curtis L. Harrington

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Specialty: **Taxation / High Technology Patent / Intellectual Property Taxation**

Education: **B.S.** Chemistry - Auburn University (1974)
M. S. Electrical Engineering - California State Univ. Long Beach (1990)
M.S. Chemical Engineering - Georgia Institute of Technology (with
Multidisciplinary Program in Computer Engineering Certificate (1977))
J.D. - University of Houston School of Law (1983)
M.B.A. - University of Oklahoma (1985)
LL.M. - Taxation - University of San Diego School of Law (1997)

Languages Japanese keyboard ability; Japanese Language Proficiency Examination,
Approved by Japan Foundation, Level 4; Kanji Proficiency Exam of the Japan
Kanji Aptitude Testing Foundation, passed Level 7, recognized by the Japan
Ministry of Education, mastery of 640 kanji; elementary & technical Russian
reading & Russian keyboard typing ability.

License to Practice: Supreme Courts of California, Arizona, Texas and Nevada
U.S. Supreme Court
U.S. Court of Appeals for the Federal, Fifth, and Ninth Circuits
U.S. District Court, Central District of California, Southern District of Texas
U.S. Tax Court
U.S. Patent and Trademark Office
FCC Commercial & Amateur Extra Radio License
Internal Revenue Service Special Enrollment
California Department of Real Estate - Broker
Certified by California Board of Legal Specialization: Taxation
Los Angeles EMSA: Licensed Emergency Medical Technician

Patents Issued: Prepared and prosecuted to issue more than 400 patents, in the electrical & chemical technologies; specialty areas include optics, fiber optics, electromagnetics, cryogenics, natural gas processing and computers, as well as extensive trademark and copyright preparation and prosecution. Representative patents include: Chemical: 4,957,634; 4,851,077; Electrical: 4,876,892; 4,833,351; 4,837,525; Mechanical: 4,879,895; 4,906,199; Optical: 4,919,512; 4,898,468; and, Personal Patent No: 6,286,238.

Patent Appeals:	Serial No.	Patent No.	Appeal Filing Date
	08/045,987	(N/A-Won, but Applicant died before Favorable Decision)	
	08/455,900	5,878,448	01/21/1997
	09/678,635	6,863,111	09/12/2002
	09/541,188	6,732,475	10/18/2002
	09/861,397	6,758,257	01/05/2004
	09/903,315	(N/A-Lost)	05/30/2003
	10/165,805	7,351,244	09/07/2006
	10/423,674	7,748,164	08/30/2007
	29/057,491	D407,995	12/15/1997
	29/080,055	D449,947	08/24/1999

Litigation Experience: Associate counsel in patent matters, and litigation in state court pertaining to trade secrets; Judge pro tem, Long Beach Municipal Court; Superior Court Mediation program, Long Beach; Attorney-Client fee Dispute Arbitrator, Long Beach Bar Association; Patent Panel, American Arbitration Association.

Teaching Experience: Previously Adjunct Law Professor, Golden Gate University School of Law, LL.M. Taxation Program - taught Intellectual Property Taxation. Georgia Institute of Technology - previously taught heat and mass transfer laboratories, & analog and digital computer lab.

Blogs

https://rebrand.ly/TaxEvasion	Tax Evasion Avoidance Learning Blog
https://rebrand.ly/TDABlog	Tax Debt Approach Blog
https://rebrand.ly/TCBlog	Tax Controversy Blog

Publications *Scattering and Transmission Matrices for the Fabry Perot*

and Articles:

Interferometer -MSEE Thesis, California State University, Long Beach; "In Filing Your Patent Application...Completeness Counts," Mechanical Engineering, Vol 114, No. 3, (March 1992), The Daily Journal, Vol. 104, No. 242 (Friday, Dec. 6, 1991)p. 7; "Patent Protection May Extend to Software After All," (*Patentability of Computer Programs Using Algorithms Broadened*) Mechanical Engineering, Vol 114, No. 4, (April 1992), The Daily Journal, Vol. 105, No. 19 (Tuesday, Jan. 28, 1992)p. 7; The Vermont Inventor's Association Newsletter, Vol. 1, No. 3 (August 1994) "To Retain Rights, Patent Holders Must Act Swiftly," (*A Delay In Filing Patent Suit Can Destroy Rights*), Mechanical Engineering, Vol 114, No. 7, (July 1992), The Daily Journal, Vol. 105, No. 104 (Friday, May 29, 1992)p. 7; "Computer Program Patentability Revisited," Motion, Vol. 9, No. 6 (November/December 1993), The Reporter, Vol. 72, No. 53 (Friday, July 21, 1993), Spread Spectrum Scene, Vol. 2, No. 3 (June-July, 1993) p. 18; "Marking of Patented Articles Important to Damage Recovery," Motion, Vol. 10, No. 1 (January/February 1994), The Reporter, Vol. 73, No. 12 (Friday, February 11, 1994), News & Review, Vol 8, No. 2 (February, 1994), Midnight Engineering, Volume 5, No. 5 (September/October, 1994); The Vermont Inventor's Association Newsletter, Vol. 1, No. 2 (July 1994) "A Design Must Not Be Judged As A Concept," The Reporter, Vol. 73, No. 15 (Tuesday, February 22, 1994), Mechanical Engineering, Vol 116, No. 7, (July 1994), Midnight Engineering, Volume 5, No. 5 (September/October, 1994), Craftmaster News, Vol. 12, No. 11 (November 1994) p.28; "Blind Submission of Copyright Works Provides Little Protection for Authors," The Reporter, Vol. 73, No. 22 (Friday, March 18, 1994), The Daily Journal, Vol. 100, No. 104 (Tuesday, May 31, 1994)p.5; "How Much Should A Patent Application Cost?," The Reporter, Vol. 73, No. 29 (Tuesday, April 12, 1994), The Orange County Lawyer Vol. 36, No. 6 (June 1994) p.12, Spread Spectrum Scene, Vol. 3, No. 1 (April-May, 1994) p. 6, Communications, Vol. 31, No. 5 (April-May, 1994) p. 42, Microwaves & RF, Vol. 33, No. 2A (March-April, 1994) p. 32, Inventor's Digest, Vol. X, No. 5 (Sep.-Oct, 1994) p. 12, Motion, Vol. 10, No. 5 (September/October 1994); The Vermont Inventor's Association Newsletter, Vol. 1, No. 1 (June 1994); "Recent Spread Spectrum Patents," Spread Spectrum Scene, Vol. 2, No. 9 (March, 1994) p. 8; "What to Expect In Applying for a Federal Trademark," The Reporter, Vol. 73, No. 54 (Friday, July 8, 1994), Restaurateur of Orange County, Vol. 2, No. 79 (September, 1994)p.4, Communications, Vol. 31, No. 10 (October 1994) p. 44, Motion, Vol. 10, No. 6 (November/December

1994), Design News, (June 26, 1995) p.162; "Pog Insanity," The Reporter, Vol. 73, No. 69 (Tuesday, August 30, 1994), The Orange County Lawyer Vol. 36, No. 11 (November 1994) p.10; "Computer Program Patentability Update," The Reporter, Vol. 73, Nos. 82 and 83 (Friday, October 14 and Tuesday October 18, 1994), Spread Spectrum Scene, Vol. 3, No. 3 (August-September, 1994) p. 5, Mechanical Engineering, Vol 117, No. 3, (March 1995) p.100; Motion, Vol. 11, No. 2 (March/April 1995) p.29, Design News, (June 12, 1995) p.188; "IRS to be Allowed to Charge 'User Fees'," The Reporter, Vol. 73, No. 86 (Friday, October 28, 1994), Motion, Vol. 11, No. 1 (January/February 1995) p. 35, Orange County Business Journal, "The IRS Master" Vol. 18, No. 24 (June 12-18, 1995); "GATT Forces Strategy Change for Inventors," The Reporter, Vol. 73, No. 101 (Tuesday, December 20, 1994), Biomedical Market Newsletter, Vol. 4, No 12 (December 1994) p.14, Inventor's Digest, Vol. XI, No. 2 (Mar.- Apr, 1995) p.6; Motion, Vol. 11, No. 1 (January/February 1995) p.36; Midnight Engineering, Volume 6, No. 1 (January/February, 1995) Design News, (February 6, 1995) p.122, Mechanical Engineering, Vol 117, No. 3, (March 1995) p.99, Ceramic Industry, Vol 144, No. 3 (March 1995), News & Review, Vol 9, No. 6 (June, 1995), Spread Spectrum Scene, Vol. 4, No. 1 (Spring 1995) p.6, The Orange County Lawyer Vol. 37, No. 9 (September 1995) p.10; "Rohrabacher to Rescue Patent Term with H.R. 359" The Reporter, Vol. 74, No. 18 (Friday, March 3, 1995); Motion, Vol. 11, No. 2 (March/April 1995) p.32; Trade Winds' Industry Weekly No. 1004 (March 27-April 2, 1995) p.13; "Reviving the Freedom to Save" Motion, Vol. 11, No. 3 (May/June 1995), p.6; "Technology Venture Structuring Should Spread Opportunities", The Daily Journal, Vol. 108, No. 192 (Monday, Oct. 9, 1995)p. 5, The Law Works, Vol. 2, No. 10 (Oct. 1995), p.34, The Reporter, Vol. 74, No. 75 (Friday, Sep. 22, 1995), The Orange County Lawyer Vol. 38, No. 2 (February 1996) p.16.; "Federal Trademark Registration for Single Location Restaurants"; "Are You Getting the Best Value in Your Patent Application?"; "Budgeting For A Utility Patent", Midnight Engineering, Volume 7, No. 1 (January/February, 1996); "Invention 'Developers' May Be In Trouble" Motion, Vol. 12, No. 1 (January/February 1996),p.6; **and** "Do You Really Need A Patent Search?" The Reporter, Vol. 76, No. 59 (Tuesday, July 22, 1997), U.S. Tech (Sep 1997), Inventor's Digest, Vol. XIV, No. 1 (Jan/Feb, 1998) p., The Daily Journal, Vol. 111, No. 11 [Search Light] (Friday, Jan. 16, 1998),p. 7, Hydrocarbon Processing, Vol 77, No. 9 (Sep 1998),p.163;"Technical Correction Helps Inventors" The Daily Journal, Vol. 111, No. 40

[Discovery Tax] (Monday, March 2,1998), p.7, U.S. Tech (Mar 1998).
 “Prop 226-A Small Step Toward Tax Fairness” The Reporter, Vol. 77,
 No. 27 (Tuesday, April 7, 1998), The Daily Journal, Vol. 111, No. 57
 [Dues Portion for Political Purposes Is an Unfair Bonus For Labor]
 (Wednesday, March 25,1998), The Orange County Register [Prop.226:
 A thorn in union’s political hide] (Wed, April 1, 1998); “Practical
 Considerations Limit the Effect of Tax Patents”, (Pub. 1/20/2008)
California Tax Lawyer, Vol. 16, No. 4., “Critical New Product
 Development” Mechanical Engineering Magazine August 2009 web
 exclusive, and Controlled Environments Magazine (Feb, 2010),
 Attorney Client and Attorney Work Product Privileges: How to Protect
 Them and Not to Lose Them (with Stella Havkin) Central District
 Consumer Bankruptcy Attorney Association Newsletter, Vol. 7, Iss.
 13,(Jan. 2015) .

Articles and Outlines which either are or have been On-Line:

Alice case (<http://goo.gl/Z08IWg>)
 CHAMBERS OF COMMERCE SHOULD RE-EVALUATE THEIR PURPOSE
 IMMEDIATELY! (<http://goo.gl/5RQ5ia>)
 Critical Give My Start-Ups a Break! (<http://goo.gl/NKonLq>)
 Invention Euthanasia (<https://goo.gl/iQC8GU>)
 IRS Enrolled Agent Instant Access Database Is Important For Public Protection IRS
 Practitioner (<http://goo.gl/OiiODh>)
 Johnson case (<http://goo.gl/G4u5ZK>)
 LIFE IS LIFE SIMPLE, EASY, & MOSTLY FREE? (<https://goo.gl/ft5MZ0>)
 Loss of Privilege (<http://goo.gl/PVHoy8>)
 Oversimplified Tiny Nonprofit Progression In CA (<https://goo.gl/4N7rPp>)
 Patent Timing Issues (<http://goo.gl/jMku24>)
 PRE-STARTUP EFFICIENCY (<https://goo.gl/w02wWX>)
 Reasons that Marijuana & Bankruptcy Don't Mix (<http://goo.gl/WnGYiL>)
 SIMPLE & EASY article (<https://goo.gl/1omOvk>)
 Smith case: (<http://goo.gl/zVv437>)
 TAX DEBT CONTROL (<https://goo.gl/wd9eai>)
 The Tax & Patent Crossroad Checklist (<http://goo.gl/vF5Sa8>)
 The Incredible Shrinking State Bar Annual Meeting (<https://goo.gl/K8D4vr>)
 Verification Database - The Essence of De Minimis (<http://goo.gl/HVoq6u>)
 What Do People NOT Want To Hear? (<https://goo.gl/1LV6w4>)
 “TAX RECORDS” (<https://goo.gl/V5Seyd>)
 “TAX ETHICS” outline (<https://goo.gl/7BbYuA>)

Memberships:

Current Member: State bars of California, Texas, Arizona & Nevada;
 Central District Consumer Bankruptcy Attorneys Association
 (2011-Pres); Texas Bar College (2018-pres); & Fellow, National Tax

Practice Institute. **Past Member:** Member (2006-2016) of California State Bar Board of Legal Specialization, including Taxation Advisory Committee Chair (2010-11) and Chair of the California State Bar Board of Legal Specialization (2014-15); Southern California Bankruptcy Inn of Court (2011-2012); Long Beach Bar Assn.(Bd. of Governors, 1994-95); Orange County Bar Association, (Co-Chair Technology Law Section 1996); CA Society of Enrolled Agents (Orange Co. Chapter President 2003-2004); Registered Parliamentarian - National Association of Parliamentarians; Sema Business Management Committee (1997-98); CEB committee (1999-2000); Taxation Section Executive Committee (2002-2005); Income & Other Tax subcommittee (Chair 2000-2002); Special Master, CA State Bar Association for Search Warrants under Penal Code 1524 (2001-2002).

Experience: **ATTORNEY**

- 7/06-
Present **HARRINGTON & HARRINGTON - PATENTAX[®]**, Long Beach
High Tech Patent & Intellectual Property & Tax Practitioner: Advise clients on intellectual property & taxation matters, prepare high technology patent and trademark applications, opinions, and legal research. Setting up technology businesses to take advantage of tax provisions. Tax representation and non-profit organization recognition. Technical areas include electronics, optics, microwave, chemical, electrical and mechanical. Partner Kathy Harrington retired in 2011, my sole practice remaining.
- 3/96-7/06 **Curtis L. Harrington & Associates**, Long Beach
High Tech Patent & Intellectual Property & Tax Attorney: Advise and work with clients on intellectual property matters, prepare high technology patent and trademark applications, patentability opinions, and legal research. Assist clients in setting up a technology business to take advantage of tax provisions. Tax representation and non-profit organization recognition. Technical areas include electronics, optics, microwave, chemical, electrical and mechanical.
- 8/91-2/96 **Hawes & Fischer**, Newport Beach
of Counsel: Served as the firm's high technology Counsel in addition to IP matters.

- 10/90-7/91 **Harness, Dickey & Pierce**, Newport Beach
Associate Attorney: Local counsel for patent and trademark litigation matters, prepare patentability opinions, perform legal research and prepare patent applications.
- 09/87-09/90 **McDonnell Douglas**, Long Beach
Senior Intellectual Property Attorney: Evaluate, write and prosecute patent docket. Patent cases include the chemical and electronic arts, especially fiber optics.
- 1986-08/87 **The Garrett Corporation**, Los Angeles
Patent Attorney: Draft and prosecute patent applications, patent law research. Patents drafted in capacitive sensor, current leak detector, controls, logic/power isolation circuitry, power generation system, & heat exchange arts.
- 1985 **Bernard Reiter P.C.**, Houston
Patent Attorney: Prepared motions for patent litigation, & petition for reexamination. Researched law and technology and prepared legal memoranda.
- 11/83-1984 **Private Practice**, Houston
Attorney: Private practice of law including civil and criminal matters. Suits on account, trademark applications, partnership agreements, wills.
- 1982-06/83 **DODGE & BUSH**, Houston
Law Clerk: Worked for the late John Hopkins Dodge. Investigated and analyzed the latest oil tool design and drilling technology. Research related to patent, trademark, and copyright infringement. Technical literature searches.

ENGINEER

- 1985-1986 **Grace Petroleum**, Oklahoma City
Manager of Gas Plants: Report to the VP of Oil & Gas Contracts. Responsibility for profit/loss for all gas plant systems. Analyzed and drafted

Oil & Gas and NGL purchasing and processing contracts. In charge of the design, construction and economic analysis for all new gas treating plants. Approval authority for plant operating invoices and subordinates' expense accounts. Supervised plant engineer and plant personnel.

1984-1985

C.E. Randall, Houston

Project/Process/Advisor: Custom designed small cryogenic natural gas liquids plants. Design criteria included cost of gas volume shrinkage, cost of shrinkage BTU, availability and cost of power, environmental constraints, return on investment, availability of liquid transport, composition of the gas stream, contaminants removal, sales gas requirements, and climatic conditions.

1981-1982

SUPERIOR OIL, Houston

Process Engineer: Formulated process changes for cryogenic natural gas liquids separation plants. The process changes maximized plant profitability despite unfavorable price conditions generally. Recovered \$500 THOUSAND DOLLARS which would have been lost by recovering propane and ethane as liquids. Revised the basic engineering contractor agreement to better identify the rights and duties.

1977-1980

ARAMCO, Saudi Arabia

Project Engineer,(77-78): Supervised emergency engineering design measures during the April gas oil separating plant disaster. Directed the revision of engineering plant drawings. Reconfigured plant fuel gas pressure and supply configuration.

Planning Engineer,(78-79): Wrote computer program to generate a 20 year complete gas energy projection under variable process and crude oil production for Eastern Province. The projection eliminated six man months and the projection could be generated in an hour.

Budget Coordinator,(79-80): Formulated cost and progress reports on spending for the 1979-86 (\$23 Billion), and 1980-87 (\$18 Billion) 7 year capital operating budgets. Directed Engineering Study Program & generated cost reports on projects.