

How secure are the data in your computer? For many businesses, data security is only now becoming an important issue.

One solution is software encryption, which requires a password for access and provides a fair degree of security.

However, combining software and hardware security measures usually affords the highest level of protection.

Some hardware systems require an internal card. But to remove the card you must take apart the computer, so internal card keys are really designed for constantly monitored systems that don't need to be portable.

The user must type in a password to gain access. The problem with most of these key-type systems is the key itself. Most serial and parallel ports are on the back of the computer and are not easily accessible, making the attachment and removal of the key awkward.

To solve this problem, an external key reader was devised. Looking something like a floppy disk drive, the card key is inserted into the slot. The main drawback is that the reader itself is another peripheral that needs to be attached to the computer and requires an external power supply. And attaching something like that to a portable computer is ungainly and impractical.

Enter SmartDisk. It could easily be mistaken for a 3.5-inch floppy disk. But that's where any similarity ends. Inside is a high-tech device with its own microprocessor, real-time clock and electronic data storage capacity.

Since SmartDisk works in any 3.5-inch floppy drive on any IBM-compatible or Macintosh computer, it requires no hardware installation, cables or connectors and is ideal for portables. With no moving parts, SmartDisk cleverly communicates with the computer via a built-in transducer that emulates the magnetic field that's normally produced by the rotating disk inside a floppy.

Call SmartDisk Security, (813) 263-3475.

A computer for under \$200? That's just one of the bargains "Computing for Cheapskates" says you can find. Published by Ziff-Davis, Bob Nadler's book outlines "hundreds of ways to spend less and get more computer hardware, software, supplies and services."

In addition, these penny-pinching pages contain tips on making DOS easier to use than Windows, and where to find application programs that let you do word processing and use databases for next to nothing.

If you long to compute but your pocketbook says "no way," you might find a solution in this 187-page book. It tells where to find hidden treasures and supplies phone numbers of "cheap computer vendors" and freeware bulletin boards.

Call Ziff-Davis Press (800) 688-0448.

# A CENTURY OF PRACTICE

## Billings law firm celebrates a milestone

Stories by Lorna Thackeray  
Of The Gazette Staff

When William M. Johnston and his brother, James Henry Johnston, were admitted to practice law in Montana in April 1895, Grover Cleveland was president and Henry Ford's first automobile was still a year away.

Billings, where the brothers opened the firm of Johnston and Johnston, had been a thriving community for 13 years, and showed no sign of slowing. That's probably why the Johnston chose to settle here in the year after they completed their work at the University of Nebraska.

They set up shop at 18 Belknap Block, apparently in the old Chapple Drug building on the northeast corner of Montana Avenue and 28th Street - the current site of the Radisson Northern Hotel parking garage.

One hundred years later, Billings is still thriving, Ford automobiles still ply roadways of the world and the law firm the brothers founded is still growing.

Today, the Johnstons' law firm - now known as Crowley, Haughey, Hanson, Toole & Dietrich (the Crowley Firm) - is the largest in Montana and in several surrounding states. There are 51 attorneys listed on the company letterhead and between 35 and 45 people are on the payroll as support staff. Firm officials do not disclose its income, but Bruce Toole, who joined the firm in 1951, said that it is "measured in millions rather than thousands."

Through the years, its members have included school board members, mayors, city attorneys, county attorneys, state legislators, a U.S. attorney and a federal district judge. One of the firm's early partners, the late U.S. District Judge William J. Jameson, was probably the most respected attorney in the history of the state. There was even talk that Jameson would become a member of the U.S. Supreme Court.

Both major political parties have selected leaders from among the

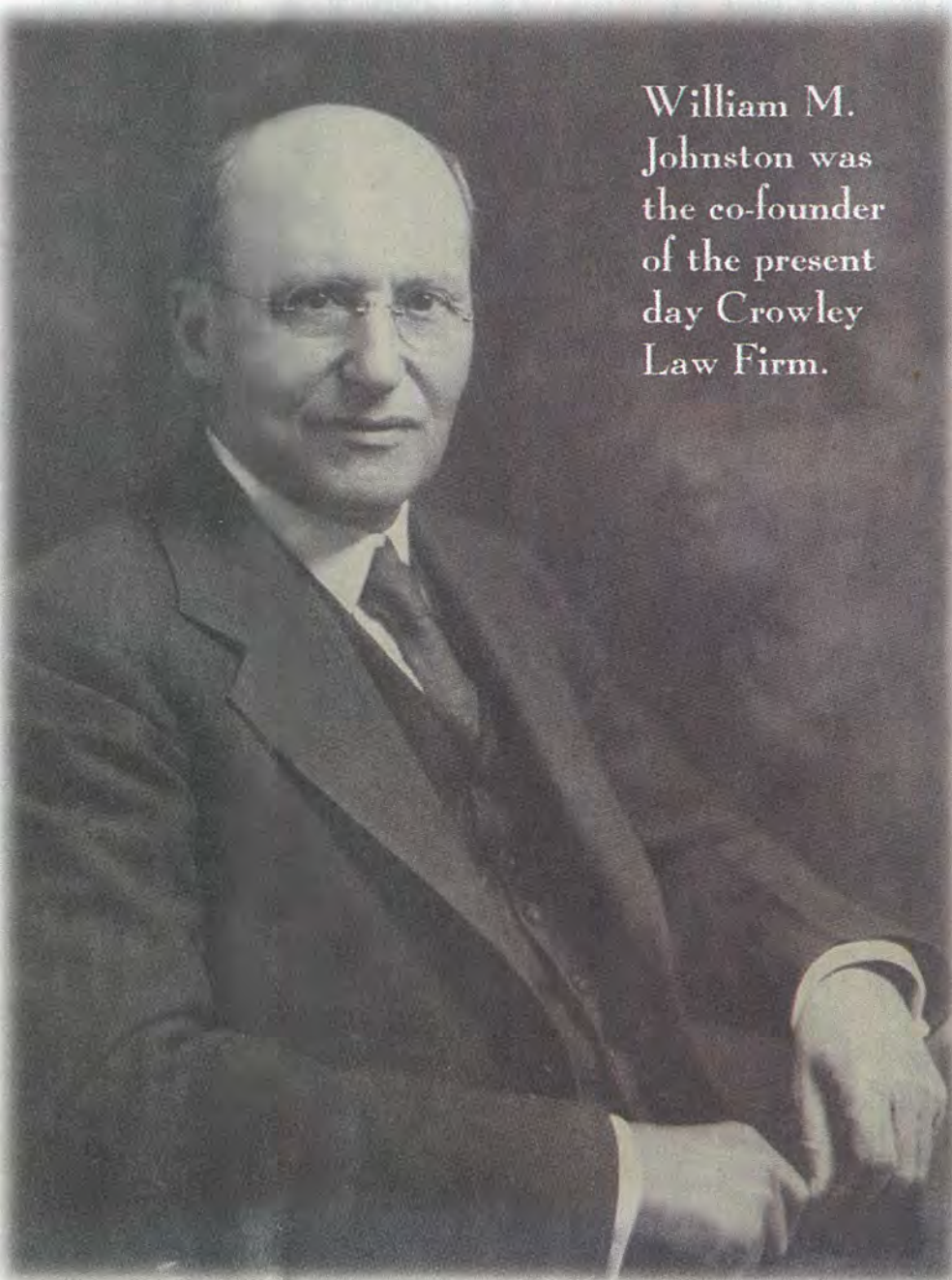


Photo courtesy of Crowley, Haughey, Hanson, Toole & Dietrich Law Firm

firm's attorneys. William Johnston, a Democrat, went to the legislature in 1904 and was his party's candidate for Speaker of the House. He reluctantly became a candidate for mayor in 1917, and beat the incumbent by focusing his campaign on the city's troubled financial condition and the moral laxity that had given young boys access to saloons, gambling and other

forms of vice.

Johnston hired Jameson in 1922 and Jameson eventually became one of the top Republicans in the state. When a Republican candidate wanted to run for statewide office, Jameson was often the first approached for help in fund raising. That must have been the source of some interesting conversations in 1940 and 1948, when

another lawyer in the firm, Art F. Lamey Sr. made unsuccessful bids for the governorship. Lamey was a Democrat.

More recently, Jack Ramirez, a Republican, served six terms in the Montana House of Representatives - two of them as minority leader - while he was still with the law firm. He was the GOP nominee for governor in 1980. Sherry Scheel Matteucci resigned the firm to accept President Clinton's appointment to the job of U.S. attorney.

Montana's current "second lady," Janice Rehberg, wife of GOP Lt. Gov. Dennis Rehberg, is a member of the firm. Her move to Helena provided the impetus for opening a branch office there, something the firm had been toying with for a long time, according to Gareld F. Krieg, who joined the firm in 1957.

"She was moving there anyway," he said. "Rather than lose her, we opened a Helena office."

Lawyers in the firm have always played important roles in the social and economic development of the Billings community. William Johnston, for instance, was active in the Billings Commercial Club, now called the Chamber of Commerce, and served as its president in the early years of Billings' history. The governor appointed him to the State Board of Education, where he worked to establish Eastern Montana Normal School (now Montana State University-Billings). He was also on the board of the Billings Polytechnic Institute (now Rocky Mountain College).

Members of the firm were also instrumental in forming the Yellowstone Bar association and many have served as officers. Jameson was president of the American Bar Association in 1953-54. During that time, Jameson was offered a position as counsel for the Senate Investigating Committee in its investigation of Sen. Joseph McCarthy. Jameson said later that he was inclined to accept, but the ABA Board of Governors recommended against it and he declined the honor.

## Firm grows by allowing lawyers to do their 'own thing'

Although the name has changed a few times, the Crowley Law Firm - officially called Crowley, Haughey, Hanson, Toole & Dietrich - celebrates in April the remarkable milestone of 100 years in Billings.

"There are older law firms in the East, but not many," Bruce Toole, who joined the firm 43 years ago, said recently.

In the contentious business of law, firms come and go as partners and associates decide they can no longer agree to work together. Many die along with the founding partner.

Crowley survived its founders and the generation after them and has grown to be the largest and most prestigious law firm in the state. Its sheer size - it occupies the fourth and fifth floors of TransWestern Plaza II - has generated its nickname - "The Factory."

The appellation is not really very

accurate, Gareld Krieg, a member of the firm for 37 years, said.

"We're a whole lot of different individuals," he said. "We don't all march to the same drummer. The strength of the firm is that we do allow people to do their own thing."

And "their own thing" covers a lot of territory. Krieg, for instance, is listed in "The Best Lawyers in America" in the areas of banking, corporate, real estate and health care law. Toole, who now concentrates on mediation and arbitration, was primarily a litigation specialist.

Others in the firm are specialists in such widely varying areas as insurance defense work and labor and employment law. They represent individuals who need a will and

(More on FIRM, 8D)



Gazette photo by DAVID GRUBBS

Some of the senior partners include: back row left to right; George Dalthrop, Garreld Krieg, Arthur F. Lamey Jr., Jack Thomas; seated; Jack Dietrich, and James M. Haughey

# Millions of individuals fail to file federal tax returns

NEW YORK (AP) - Abe had a deep, dark secret locked in his conscience. None of his friends knew what was troubling him. His minister, neighbors and clients at work hadn't a clue. Not even his wife of 25 years.

But he'll be coming clean, he says, when he files his first federal income tax return in about two decades.

"I want to pay my taxes. That was one lie I had in my heart I couldn't stand," said the 58-year-old self-employed businessman from the Atlanta area, who asked that his real name be concealed since he only recently turned himself in to the Internal Revenue Service.

"I feel as though a load is being lifted from me ... like I have a new lease on life."

Yet for every person like Abe, there are millions more underground, failing to file their tax returns for a variety of reasons. Some do so with the intent of cheating the government, but others

may act in protest, and many more will drop out from sheer procrastination. Most feel uncomfortable about this decision.

"The amazing thing is how this cuts across all strata - all professions, all socioeconomic groups," said Frederick W. Daily, a San Francisco tax attorney and author of "Stand Up to the IRS."

"I've had a bank president, lawyers, politicians (as clients). There's also a significant number of attorneys and tax preparers, believe it or not."

An estimated 10 million individuals and businesses fail to file returns each year. Ironically, about a third of them are actually due refunds while the rest owe between \$7 billion and \$10 billion, according to U.S. Treasury statistics.

Looking to bridge the tax gap, the IRS instituted a program in 1992 to get prodigal taxpayers back into the system. The agency promised, among other things, to make prior-year tax forms available, to let non-filers use a

repayment plan for back taxes and not to criminally prosecute those who stepped forward voluntarily. (The IRS even offers rewards to those who turn scofflaws in.)

Individuals who need help filling out the forms are also being encouraged to contact the Volunteer Income Tax Assistance program, said Anthony Burke, an IRS spokesman.

Tax professionals and IRS employees say more non-filers are drawn out during tax season than any other time of the year.

"I guess their consciences start to bother them," said James E. Jenkins, author of "Failure to File," who also runs a Southfield, Mich. accounting firm that bears his name. "They may be talking to people and during the conversation someone asks if they're getting a tax refund this year ... and here they are having not filed a

(More on TAXES, 8D)

## Fessing up

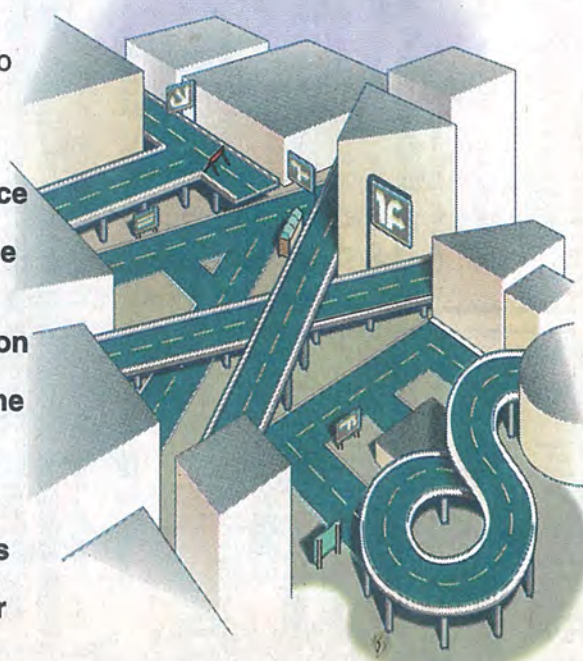
Here is how tax professionals may handle clients who want to clear their records with the Internal Revenue Service:

■ A letter is written to the local Internal Revenue Service district director voluntarily disclosing the client, then the back returns are filed.

■ A meeting is requested with the Criminal Investigation Division and the case is discussed without naming the client.

■ Missing returns from the last six years are prepared and filed with the service center. The professional gets a power of attorney from the client, authorizing him or her to act on the clients behalf.

SOURCE: Internal Revenue Service



# Firm

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corporations who need to structure a complicated financial package. The firm has always done work in agriculture and commercial law, and began concentrating on natural resources law as early as the 1920s, when the late Henry Coleman took on Chevron as a client.

"Our practice tends to mirror the economic growth of this community," Krieg said.

In the 1920s, when drought emptied Eastern Montana of the wave of homesteaders who had staked their claims in the previous two decades, the firm handled foreclosures on abandoned homesteads. The late William J. Jameson, who joined the firm in 1922, remembered in an interview before his death that he spent most of his time on foreclosures during his first year. That was also about the time that liability insurance began, and Jameson said he was assigned to investigate many accidents and to settle the resulting claims for insurance companies.

The medical community had an important place in Billings almost from the beginning. Jameson drew up the articles of incorporation for the fledgling Billings Clinic. He was also the chairman of the Montana Railroad Association, which lobbied for railroad interests in Montana. Burlington Northern and Northern Pacific were among the firm's clients at one time.

Cale Crowley, the firm's namesake who is now retired, recalled that a lot of his work involved land grant titles for the Northern Pacific. One of those cases went all the way to the U.S. Supreme Court. Crowley went back to the high court in 1973 when U.S. District Judge James

Battin asked Crowley to represent him in a case involving Battin's use of six-man juries. Crowley won the case.

In the 1950s, with the discovery of the oil and gas potential in the Williston Basin, the firm began its major expansion. By the time oil and gas lost its grip in the late 1980s, the firm had many other areas of interest to pursue.

When asked what accounted for the longevity of the firm, Art Lamey Jr., who was hired in 1957, responded that it was "the respect, genuine respect" the members of the firm have for each other.

"They don't always agree," he said. "That wouldn't be surprising with lawyers. But there is genuine respect for the opinions of other partners. We certainly don't get our way in all things, but we accept the decision of the majority."

Lamey grew up in the law firm. His father Art Lamey Sr., joined the firm in 1940 and stayed with it until his death in 1963. Only Cale Crowley can boast a longer tenure with the firm, he jokes.

"It's also that our approach is very much toward the client's satisfaction," he said. "We make an effort to have very good people. We are very good attorneys."

And a high percentage of the attorneys who are hired stay with the firm for the rest of their careers.

"We're a remarkably stable group of lawyers," Toole said, noting that even his secretary has been with the firm 33 years. "There must be something about the work situation that they like and I'm proud of that."

Krieg said one of the reasons for the stability is that unlike other law firms, Crowley does not hire associates with the idea that some won't make it and will leave after a few years. Extensive interviews are conducted of potential associates, he said.

"We hire with the expectation that the associate will become a partner in a few years," he said. Usually that happens within six or seven years.

Depending on the need, between one and four associates are hired each year, Krieg said. Recruiters look for students at or near the top of their law school class who would be "compatible with the way we want to do things." Visits are made to the University of Montana and the University of Wyoming law school to interview students. Many of the new lawyers serve terms as law clerks for state and federal judges before joining.

None of the senior attorneys have any doubts about the continuation of the firm.

"I think that despite our size, we are fairly flexible," Lamey said. "We will adapt as we need to adapt to survive, as long as people are working together."

Krieg predicts continued expansion and a more regional role for the firm. The new Helena office is part of that future, he said. The firm already practices over a wide area of Montana, Wyoming and North Dakota, he said. Some of the new attorneys are licensed to practice in either Wyoming or North Dakota in addition to Montana.