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Resolutions for 2006: Lose weight. Make appointment with cosmetic surgeon. File for divorce.

Retailers may have December, accountants have March, but divorce attorneys say January and February are among their most bountiful months.

"A good gauge on how the divorce business is doing is how busy my members are," said Fadi Baradihi, president of the Institute for Divorce Financial Analysts in Southfield, Mich. "And my members say it's a busy time for them."

During fiscal 2004-5 in San Diego Superior Court, November and December had the fewest divorce filings, with 962 couples throwing in the towel during the Christmas month. Filings were up 10 percent in January, and February's rate was nearly 17 percent higher than December, with 1,123 people giving their beloved the heave-ho.

Still, the high point – or the low-point, depending on your perspective – was June, when 1,258 people filed.

Divorce experts say the number of new filings doesn't tell the whole story. This month and next, they're certain they'll see a surge in clients walking through the door. Some will want to file paperwork immediately. Other clients scope out an attorney, seek legal advice and then wait weeks or months to file with the courts.

"We see a big spike in getting retained," said Alan Edmunds, a family law attorney in Encinitas. "A lot of people will hire us, then hold off. They'll say, 'Wait until after my daughter's wedding in February,' or 'My husband is going to have an operation.'" As for the June uptick, attorneys attribute that to parents waiting until school is out, perceived as a less traumatic time for their children to move.

For some unhappy couples, New Year's "Out with the old, in with the new" vibe provides the nudge they need.

"Many people who are ending their relationship want to go into the new year knowing they are going to end a bad relationship and hopefully go on in life to have positive new relationships," said Beverly Pekala, a Chicago divorce attorney and author of "Don't Settle for Less: A Guide to Getting a Fair Divorce & Custody Settlement."

Couples have several reasons why they agree to pack away the decorations before packing in the marriage. They may shop for attorneys along with their holiday gifts. (Thanks for the earrings. Here's your sweater. Hope it keeps you warm on those lonely nights without me.)

But postponing the breakup announcement until after the holidays means not having to explain to Great Aunt Bessie what went wrong with your union over the Christmas ham.

"Many people know prior to the holidays that the marriage is over, but they wait for family, children or social stigma until afterward," Edmunds said.

Linda, a 40 year-old mother of two young children, has been on the receiving end of that divorce tactic. She and her husband flew east to visit family for the holidays. On Jan. 2 of last year, their first day home, he told her he wanted a divorce.

"He had made up his mind as early as November, but he said he wanted to keep Christmas nice for the kids," said the Rancho Bernardo woman who asked that her last name not be used because she didn't want to provoke an argument with her former spouse. "I think I would have preferred to have known. I thought everything was perfectly OK, then I got this huge slap in the face."

Joining Parents Without Partners, a social and support group for single parents, has helped her get through the loss, she said.

Cold, hard financial calculations also can enter into the timing.

The wealthy don't want to say goodbye before collecting the luxury gifts and holiday vacation trips, Pekala said.

And the early part of the year is when 1099s and W-2s come in and bonuses are given out. One spouse may want to stake a claim to half of the windfall. Some use the extra cash to pay attorney fees.

Plus, if you move quickly enough, there's still time to find a date for Valentine's Day.

"In this day and age, lots of spouses still don't know how much the other is making until they get the statements in the mail," said Pekala, called "America's Divorce Handicapper" for predicting that Jennifer Lopez and Ben Affleck would not tie the knot and that reruns of Jessica Simpson's "E! True Hollywood Story" would last longer than her marriage.

In December 2004, Lisa Morse's husband moved out after 20 years of marriage. But it took her until February to hire an attorney and file separation papers, and several more months to begin to officially split up their property. A year later, she's still in litigation.

"The filing is the acknowledgment that the dream is dead. The family is gone, and you have to start over," said the 47-year-old Point Loma woman who has a 13-year-old daughter.

She would have liked to stick it out one more Christmas for her daughter's sake, but her emotional state had reached the breaking point. "If you're not getting along, you're not sleeping in the same bed, you're not communicating, it gets to the point you have to go no matter what time of year it is," Morse said. "It doesn't matter if it's Christmas. It's over."