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The art of credits and debits

By LEAH OLLMAN
Special to The Times

For the last 10 years, **Danica Phelps** has recorded, detailed and dated all of her financial transactions. Her work based on these notations has all of the earmarks of a dry Conceptual art project (or an accountant's fantasy), but it turns out to be fully engrossing and extraordinarily moving. The work pulses with the juice of life — with love and honesty, friendship, aspiration and accomplishment, the joy of recognition, the obligations and quiet satisfactions of the everyday.

The earliest work in Phelps' terrific show at Sister Gallery dates from 1999, and the most recent was still being created in the gallery at the time of this writing. A diary in words, images and symbols, Phelps' work is ongoing, self-perpetuating. It forms a marvelously complete ecology.

A piece at the entry to the show illustrates how. It consists of a sheaf of drawings traced from originals that Phelps exhibited at the gallery in 2004. When a work sells, the artist traces it and writes the names of the buyer and gallery at the bottom of the tracing, along with bands of variably hued green stripes, one for each dollar of the selling price.

Those tracings become works available for sale as well, and when each is sold, another tracing is made with a new layer of notations added to the previous set at the bottom of the sheet. As the work regenerates, it accumulates and preserves its own history.

Every element of Phelps' work derives from her direct experience. Some sheets document a week at a time, with a brief account of each day's activities and a tally of income and expenses. Payment for groceries, supplies, gas, gifts and other expenses is marked with bands of red stripes, one for each dollar spent. With some regularity, Phelps records a sale, topping the corresponding block of green stripes with the exclamation, "!!Art Money!!"

For a project in 2004, Phelps made daily accounts for three weeks through drawings and calendar-like pages noting her waking time, time spent walking her dog, tending to e-mails, working in the studio, preparing, eating and cleaning up after meals, driving, reading, talking, house-hunting, paying bills. The drawings, on separate sheets, illustrate the same in fluid, contour-driven line. Phelps' drawing style is much like her written entries: spare and straightforward, yet tender.

She rarely records her feelings about her activities, but the list is necessarily selective, and Phelps edits out picaresque details while frequently mentioning encounters with friends and love-making with her partner, Debi. Similarly, the sweetly erotic drawings outnumber the images of replacing light bulbs or carrying home bags of newly purchased seedlings. Economic underpinnings count for much in this work, but clearly not all.

Recently, Phelps sold her house in the Brooklyn neighborhood of Greenpoint to buy another in Prospect Heights. The show includes numerous crisply articulated drawings of interiors, presumably of the new house. As the work progresses chronologically, the financial dimensions of the transaction take up more and more space. Engineer's reports and legal fees announce themselves through dense chunks striped in shades of red.

One tall piece, slightly larger than a human frame, is nothing but a verdant field of green strokes, representing the \$220,000 Phelps received upon the sale of her house. She is currently working on a corresponding panel, with 218,527 stripes of red denoting the amount paid to close the deal on the new house.

Because of the intensity of the labor involved, she enlisted helpers who, in the early days of the show, could be seen sharing a table in the gallery with the artist, all of them painting stripes on prepared sheets, later to be cut and applied to the panel.

Phelps manages to be self-reflective without lapsing into self-indulgence. She keeps the emotional tone of her work understated, but its intimacy and modesty pull us in close. Marking by hand the record of every dollar earned or spent, the chronicle of every day, implies movement through the world at a pace born of attention to the significance of small acts. It also distinguishes the character of her enterprise from a related precedent, Chris Burden's 1977 "Full Financial Disclosure," a pseudo-official, politically driven installation of his canceled checks, accompanied by a series of television commercials in which he publicly comes clean.

Through the authenticity and deep intelligence of her efforts, Phelps collapses the gap between art and life. Art sacrifices a bit of its mystique in the process, but the new shine acquired by everyday life more than makes up for it.



DETAILS FROM THE DAY TO DAY: "Integrating Sex Into Everyday Life" is part of the Danica Phelps exhibition at Sister. The artist uses words, images and symbols to serve as a diary.

Sister. 437 Gin Ling Way, L.A. (213) 628-7000, through May 13. Closed Sunday through Tuesday. www.sisterla.com

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