AROUND THE GALLERIES

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.

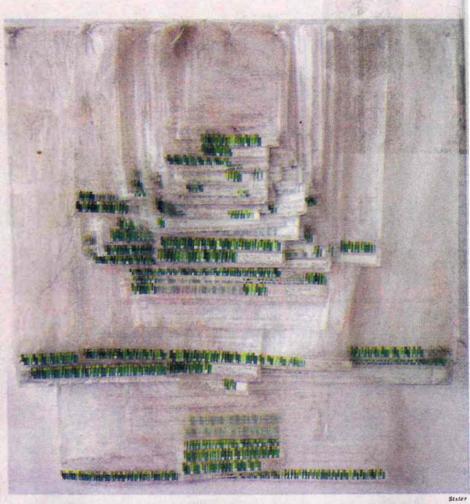
The earliest work in Phelps' terrific show at Sister Gallery dates from 1999, and the most recent was still being created in the gallery at the time of this writing. A dlary in words, images and symbols, Phelps's work is ongoing, self-perpetuating. It forms a marvelously complete ecology.

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, toppling 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



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.

other 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 2i8,527 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 selfindulgence. She keeps the emoSister, 437 Oin Ling Way, L.A., (213) 608-7000, through May 13, Closed Sunday through Tuesday, presuristrate com