

Marc Wise Shareholder

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Practice Groups

Employment and Workforce Management

Corporate and Business

Employee Benefits

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Health Care

Education

Wayne State University College of Law Detroit, Michigan Master of Laws in Taxation, 1993

Western Michigan University Kalamazoo, Michigan B.S., Accounting and Economics, 1982

Ohio Northern University College of Law Ada, Ohio Juris Doctor, 1985



MARC WISE is a shareholder of the firm who received a Bachelor of Science degree from Western Michigan University with dual majors in Accounting and Economics. He was awarded his Juris Doctorate degree from Ohio Northern University and a Master of Laws degree from Wayne State University. Mr. Wise practices principally in the area of employee benefits with a strong emphasis on health and welfare benefit plan matters. He has extensive experience in the design, financing, implementation, and correction of pension and welfare benefit plans for large, multi-state employers as well as smaller local employers.

As to health care plans, Mr. Wise counsels clients in the review, redesign and documentation of insured and self-insured programs to comply with the many changes caused by the Patient Protection and Affordable Care Act. As part of his practice, he represents clients before the Internal Revenue Service, the U.S. Department of Labor, and the Pension Benefit Guaranty Corporation. Mr. Wise was also named in Chambers USA: America's Leading Lawyers for Business as a Leader in his Field of Employee Benefits & Executive Compensation (2013-2016).

Professional Memberships State Bar of Michigan

Presentations

Affordable Care Act - 3 Things to Know, Twenty-Fourth Annual Tax Symposium

Affordable Care Act – 5 Things to Know for 2015 (Employment Law Symposium – 2015)

There is More to Health Care Compliance Than Just the ACA (Employment Law Symposium – 2014)

Planning for 2015 Compliance – Affordable Care Act (Employment Law Breakfast Bites - 2014)

Affordable Care Act Reporting and Recordkeeping Requirements, Twenty-Third Annual Tax Symposium

What Do We Do Now? Executive Briefing on Healthcare Reform, Twenty-Second Annual Tax Symposium



Michelle C. Harrell Shareholder

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Practice Groups

Complex and General Litigation

Alternative Dispute Resolution

Appellate

Education

Wayne State University Law School Detroit, Michigan Juris Doctor, *cum laude*, 1993

University of Detroit Detroit, Michigan B. S., Accounting, *summa cum laude*, 1990 **MICHELLE C. HARRELL** is an experienced litigator, shareholder and Chair of the firm's Complex and General Litigation Practice Group. Ms. Harrell concentrates her practice in the areas of complex commercial litigation, real estate matters (land use/zoning, easements, landlord/tenant), shareholder disputes, receiverships, franchise and distribution law, hospitality law, family law (divorce and probate), trust disputes (trustees and beneficiaries), class actions defense and Alternative Dispute Resolutions (ADR). She was also named a DBusiness Top Lawyer for 2010 in the areas of Real Estate and Litigation.

Ms. Harrell received her Bachelor of Science degree in accounting, summa cum laude, from the University of Detroit in 1990 and her Juris Doctor, cum laude, from Wayne State University Law School in 1993. While at Wayne State, she participated in moot court competitions and received three American Jurisprudence Awards. Ms. Harrell is a Barrister Emeritus in the American Inn of Court, Oakland County Chapter, a Mentor in the Oakland County Bar Association Mentor Program and an Oakland County Circuit Court Case Evaluator (Complex Commercial Neutral). Ms. Harrell is an approved ADR provider for Macomb County (Family Matters, Probate) and Oakland County (Civil/Commercial, Probate, District Court).

Ms. Harrell authored the article "Caveat Receiver: Practical Tips for Appointing or Serving as a Receiver" for the *Michigan Bar Journal*. Her receivership expertise was the focus of the *Michigan Lawyer's Weekly* article, "Putting the Stress in Distressed" while several of her litigation matters were featured in the *Crain's Detroit Business* story "A&P Stops Paying Rent on Farmer Jack's Spaces: 24 Lawsuits Filed." As of January 1, 2014, Ms. Harrell was appointed by the Mayor of Grosse Pointe Woods to the city's Planning Commission for a three-year term. On October 3, 2014, she was appointed to the Board of Directors of Living Arts. She is also an active member of the Hydrocephalus Association, Michigan Chapter.

Professional Memberships

State Bar of Michigan - Member in Good Standing since 1993

Oakland County Circuit Court - Case Evaluator (Complex Commercial Neutral Member)

U.S. Courts Committee, State Bar of Michigan - Committee Chairperson (2008-2014)

Oakland County Bar Association & Federal Bar Association - Member

American Inn of Court, Oakland County Chapter - Barrister Emeritus Member

Grosse Pointe Woods Planning Commission - Member

Living Arts - Member of the Board of Directors

Alpha Sigma Nu Jesuit Honor Society





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Practice Groups

Complex and General Litigation

Alternative Dispute Resolution

Appellate

Education

Wayne State University Law School Detroit, Michigan Juris Doctor, cum laude, 1993

University of Detroit Detroit, Michigan B. S., Accounting, summa cum laude, 1990

Articles, Presentations and Cases

Wright v. Detroit Diesel Corporation (successfully defended class action regarding marine engines

Sandstone Associates, L.P. v. City of Novi (appellate decision affirming \$21 million award for fees and costs upon \$39,960,000 land use verdict)

Southwest Michigan First v. Pharmacia (\$2,750,000 settlement from Pharmacia)

Vestevich v. West Bloomfield Township (published appellate decision establishing the standard for zoning intervention)

Lakeview Commons, L.P. v. Empower Yourself, L.L.C. (published appellate decision extending successor liability to the commercial context)

"Caveat Receiver: Practical Tips for Appointing or Serving as a Receiver," *Michigan Bar Journal*

"Putting the Stress in Distressed," Michigan Lawyers Weekly

"A&P Stops Paying Rent on Farmer Jack's Spaces: 24 Lawsuits Filed," Crain's Detroit Business

"Non-Competition and Confidentiality Agreements," Firm Employment Law Symposium, 2014

"Accountant-Client Privilege in Michigan," Firm Tax Symposium, 2010

Non-Compete and Non-Disclosure Agreements, Twenty-Third Annual Tax Symposium





Richard M. Mitchell Shareholder

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Practice Groups

Defense and Insurance Coverage

Education

Indiana University School of Law Bloomington, Indiana Juris Doctor, 1991

University of Michigan Ann Arbor, Michigan B.A., 1988 **RICHARD M. MITCHELL** is a shareholder of the firm who focuses his practice on complex commercial litigation, including professional liability defense of insurance agents, real estate agents, financial professionals, attorneys and others, products liability and intellectual property.

He earned his Juris Doctor degree from Indiana University Law School in 1991, where he served on the Indiana University Law Review. Mr. Mitchell studied law at the University of London, England, and earned his Bachelor of Arts degree from the University of Michigan in 1988.

Authoring numerous publications, Mr. Mitchell has spoken to many industry professional groups. He is also a member and past president of the Greater Detroit Chapter of the Society of Chartered Property Casualty Underwriters (CPCU), a designation granted by the American Institute for CPCU in Malvern, PA, upon the successful completion of ten examinations relating to insurance and business related topics. Mr. Mitchell serves as a case evaluator in matters pending before the Oakland County Circuit Court.

Professional Memberships State Bar of Michigan

Society of Chartered Property Casualty Underwriters Oakland County Bar Association Macomb County Bar Association







Ronald A. Sollish Shareholder

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Practice Groups

Corporate and Business

Employment and Workforce Management

Health Care

Education

University of Detroit Detroit, Michigan Juris Doctor, 1988

University of Michigan Ann Arbor, Michigan B.G.S., 1985



RONALD A. SOLLISH is a shareholder, executive committee member and Chairman of the firm's Corporate/Employment Practice Group. Mr. Sollish specializes in employment, real estate, partnership, finance, corporate and business law. He is a frequent speaker on legal topics and has spoken to such groups as the Michigan Chamber of Commerce, Michigan Association of Certified Public Accountants, and American Society for Industrial Security.

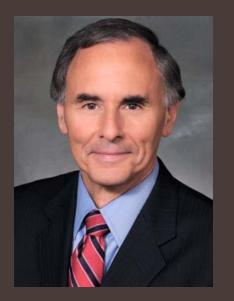
Mr. Sollish is licensed to practice law in both Michigan and Illinois and is also a member of the American Bar Association, State Bar of Michigan, Illinois Bar Association and Oakland County Bar Association. He graduated from the University of Detroit School of Law where he was the managing editor of the Law Review. Mr. Sollish received his undergraduate degree from the University of Michigan.

Additionally, Mr. Sollish has been continuously selected by his peers for inclusion in the annual edition of **Best Lawyers in America®** since 2013 in the area of employment law-individuals.

Professional Memberships American Bar Association

State Bar of Michigan Illinois State Bar Association Oakland County Bar Association





Charles M. Lax Shareholder

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Practice Groups

Corporate and Business Employee Benefits Estate Planning and Probate Tax

Education

University of Michigan Ann Arbor, Michigan Juris Doctor, 1971

Wayne State University Detroit, Michigan B.S., Accounting, with honors, 1968 **CHARLES M. LAX** is a shareholder of the firm who practices primarily in the areas of employee benefits, taxation, corporate law and mergers and acquisitions. He has authored numerous articles appearing in legal and public accounting journals. Mr. Lax has lectured extensively on qualified retirement plans and other tax topics before the Michigan Institute of Continuing Legal Education, Michigan Association of Certified Public Accountants, American Society of Pension Professionals & Actuaries and other professional groups. He presently serves as an Emeritus member of the IRS Great Lakes TE/GE Council. Mr. Lax has previously served as the Chairman of the State Bar of Michigan - Section of Taxation, the Chairman of the State Bar Employee Benefits Committee, the Advisory Committee for TE/GE, the IRS Regional Council Bar Advisory Group - Central Region, the ASPPA Vice Chairman for Regional Conferences, the Co-Chairman of the Great Lakes Benefits Conference for 2007 and 2008 and as Co-Chairman at the ASPPA Annual Conference for 2010 and 2011.

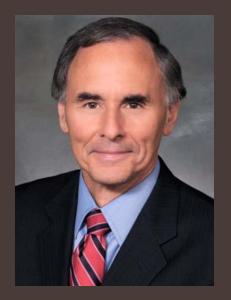
Additionally, Mr. Lax is a Fellow of the American College of Employee Benefits Counsel and has been continuously selected by his peers for inclusion in the annual edition of *Best Lawyers in America*® since 2006 in the area of employee benefits (ERISA) law. He also has the added distinction of being recognized as the **2011 and 2016** "Detroit Lawyer of the Year" in employee benefits law.

Mr. Lax has also been recognized by **Chambers USA**, continuously selected for inclusion in the Michigan edition of **Super Lawyers**® from 2006-2015 (one of the top 100 lawyers in the State of Michigan for 2008), and named as a Top Lawyer by *DBusiness Magazine*. Mr. Lax has extensive experience in representing clients in tax controversy matters before the Internal Revenue Service and Tax Court of the United States.

Professional Memberships

American Bar Association State Bar of Michigan Oakland County Bar Association





Charles M. Lax Shareholder

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Practice Groups

Corporate and Business Employee Benefits Estate Planning and Probate Tax Health Care

Education

University of Michigan Ann Arbor, Michigan Juris Doctor, 1971

Wayne State University Detroit, Michigan B.S., Accounting, with honors, 1968



Articles, Presentations and Cases

ASPPA Benefits Council: Case Studies in Ethics Presentation Wednesday, May 18, 2016

2016 ASPPA Annual Conference Speaking Engagement: Ethics Roundtable October 24, 2016

MICPA 2015 Accounting for the Tax Practitioner Conference Session Presentation on June 2nd - "*Ethical Dilemmas: What Should You Do?*"

2015 ASPPA Annual Conference Speaking Engagement on October 19th - "Fiduciary Breach: Avoidance and Mitigation"

2014 ASPPA Speaking Engagements

Schedule:

ASPPA Regional Conference-Los Angeles	January 23-24
ASPPA Benefits Council of Detroit	April 1
ASPPA Regional Conference-Philadelphia	May 1-2
ASPPA Regional Conference-Chicago	June 5-6
ASPPA Regional Conference-Boston	July 10-11
Western Benefits Conference	July 27-30
ASPPA Annual Conference	October 26-29
ASPPA Regional Conference-Cincinnati	November 17-18

Qualified Retirement Plan Considerations in Mergers and Acquisitions (Watch Out for the Baggage), Twenty-Second Annual Tax Symposium

Let's Talk Circular 230 - Two Ethical Dilemmas, Twenty-Third Annual Tax Symposium



Employee Benefits (ERISA) Law-Detroit







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Practice Groups

Defense and Insurance Coverage

Appellate

Education

University of Michigan Law School Ann Arbor, Michigan Juris Doctor, 1992

University of Iowa Iowa City, Iowa B.A., with honors, in Economics, 1987 **KATHLEEN H. KLAUS** is a shareholder and member of the firm's Defense and Insurance Coverage Practice Group since 2004. She specializes in complex professional liability defense (including lawyers, accountants and insurance agents), employment defense and appellate practice, with an emphasis on taking cases seamlessly from initial intake through trial and appeal. Ms. Klaus graduated from the University of Michigan Law School in 1992 and received a Bachelor of Arts degree, with honors, from the University of Iowa in 1987. She is licensed to practice in Michigan and Illinois and is admitted to the Third, Fifth, Sixth and Seventh United States Court of Appeals, the United States Tax Court and the United States Supreme Court. Ms. Klaus has been invited to speak at numerous trade and professional organizations on various topics, including the application of the federal RICO statute to insurance claims handling procedures.

Additionally, Ms. Klaus has been continuously selected by her peers for inclusion in the annual edition of **Best Lawyers in America**[®] since 2013 in the area of legal malpractice law-defendants. She has also been recognized in the Michigan edition of **Super Lawyers**[®] from 2013-2015, as well as *HOUR Detroit* magazine as one of Michigan's top female attorneys.

Professional Memberships

State Bar of Michigan State Bar of Illinois United States Supreme Court Bar United States Court of Appeals - Third, Fifth, Sixth and Seventh United States Tax Court American Bar Association - Long-standing Member Oakland County Bar Association - Long-standing Member Claims and Litigation Management Alliance

Articles, Presentations and Cases

Taizhou Golden Sun v. Colorbok, LLC, et al, per curiam decision of the Michigan Court of Appeals, decided August 18, 2105 (Docket No. 320129) (affirming dismissal of fraud claims against of former officers of insolvent company).

Jackson et al. v. Sedgwick, et al., 731 F.3d 556 (6th Cir. 2013) (en banc)

In re Rosa Parks Trust, per curiam decision of the Michigan Court of Appeals, decided February 20, 2014 (Docket No. 312822)

Coleman v. Ann Arbor Transportation Authority, 947 F. Supp. 2d 777 (E.D. Mich. 2013)

How to Avoid a Malpractice Claim - A Case Study, Twenty-Second Annual Tax Symposium







David E. Hart Shareholder

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Practice Groups

Alternative Dispute Resolution

Appellate

Consumer Finance/Regulatory Compliance and Real Property Litigation Group

Lending and Finance

Property Tax Appeals

Real Estate

Education

Detroit College of Law Detroit, Michigan Juris Doctor, *cum laude*, <u>1991</u>

University of Michigan Ann Arbor, Michigan, A.B., Philosophy and Political Science, 1988_____



DAVID E. HART is a shareholder, a member of the firm's Executive Management Committee, and Co-Chair of the Consumer Finance/Regulatory Compliance and Real Property Litigation Group. Earning his Bachelor Degree in Philosophy and Political Science from the University of Michigan in 1988, he received his Juris Doctor Degree, cum laude, from the Detroit College of Law (now known as Michigan State University College of Law) in 1991. While at the Detroit College of Law, Mr. Hart was a senior member of the Detroit College of Law Review and he participated in several national Moot Court competitions. He was a member of the Board of the MSU/DCL College of Law Alumni Association from 1999 until 2006, serving as the president of the Alumni Association in 2005 and 2006. Active in community and charitable organizations, Mr. Hart served on the Board of Trustees of The Valley School and is currently a Board Member and the Vice President of his synagogue. He concentrates his practice in the areas of title insurance, business disputes, mortgage and real estate litigation, construction disputes, and creditor's rights law, including bankruptcy. Licensed to practice law in Michigan and Ohio, Mr. Hart is a member of the Oakland County and Federal Bar Associations, and The Michigan Land Title Association. He is a frequent lecturer on title insurance and real estate law topics and has been continuously selected for inclusion in the Michigan edition of Super Lawyers® from 2007-2015. Mr. Hart is also a firm representative to the national Mortgage Bankers Association.

Professional Memberships

Federal Bar Association State Bar of Michigan Oakland County Bar Association Michigan Land Title Association



David E. Hart

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2014

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