BERRY ◆ MOORMAN
Professional Corporation | Attorneys At Law

Law Notes
March 20, 2011 - Vol. 24, Issue 2

US FIRMS AND INDIVIDUALS WHO CONDUCT BUSINESS IN FOREIGN COUNTRIES MUST BE FAMILIAR WITH THE FOREIGN CORRUPT PRACTICES ACT

By **Randolph M. Wright**

The Foreign Corrupt Practices Act ("FCPA") was first enacted in 1977 and was amended in 1988 and 1998. It applies to US citizens or residents and to any organization that has a class of securities registered or required to report under the US Securities and Exchange Act (mostly "public companies").

The FCPA anti bribery provisions make it unlawful to make corrupt payments to a foreign official for the purpose of obtaining, retaining, or directing business. The books and records provision requires companies to file reports with the Securities and Exchange Commission ("SEC") and to keep books and records that fairly and accurately reflect business transactions. The Act also mandates that books and records be maintained to reasonably assure that no such prohibited payments are made. It also requires that companies maintain an adequate system of internal accounting controls.

The Department of Justice ("DOJ") is the chief enforcement agency, with the SEC playing a coordinating role. In recent years, the DOJ and the SEC have dramatically increased enforcement of the FCPA. Enforcement actions in the last three years have increased 200% compared to the first 25 years since enactment of the statute.

Many people are under the false impression that the DOJ only prosecutes big companies. The Siemens $1.96 billion fine, the KBR/Halliburton $579 million fine, and the Daimler AG $185 million fine are all well known. However, actions against smaller companies for FCPA violations are on the upswing. On January 18, 2010, federal agents arrested 22 individuals for paying bribes to foreign government officials for the purpose of obtaining or retaining business. The overwhelming majority of those arrested owned or worked for small and medium sized American companies that sold military and law enforcement products abroad.

The passage of the FCPA and similar anti bribery legislation, like the Organization for Economic Cooperation and Development ("OECD") anti bribery legislation and the recently enacted UK anti bribery legislation, were necessary to "level the playing field" for international business and trade. It was impossible for companies that played by the rules to compete against bribe payers. Remarkably, not that many years ago, some countries allowed bribes to be taken as a tax deduction on the payer's tax return.

US Attorney General Eric H. Holder speaking at an OECD conference in Paris stated:

> "For the global economy, corruption is dangerous. Bribery in

continued on page 2

Contents:

FOREIGN CORRUPT PRACTICES ACT - *from page 1*

international business…no matter how it happens…the corrosive result is the same: stymied development, lost confidence, and distorted confidence. The result is unfairness, not justice; the consequence is economic decay, not development."

Accounting and Record Keeping Provisions of the FCPA

The Act's accounting and record keeping provisions generally apply to US and foreign publicly traded companies and are complex and unlimited in scope of application. Large companies that must comply with these provisions retain public accountants to address them. The most common violation of these provisions is the mischaracterization of payments to hide the fact that the payments are corrupt. For example, freight forwarder or bonded warehouse charges are falsified to cover the fact that a government official was being paid for business.

The audit process related to compliance with these provisions will be addressed in another issue of Law Notes. Even though small and medium sized companies may not be directly covered by the Act, the audit procedures implemented by their auditors should mirror those used by the larger companies.

The Anti Bribery Provisions of the FCPA

There are five elements necessary to establish a violation of the anti bribery provisions of the FCPA:

1. Who is the violator? The violator can be an individual or an officer, director, employee, or agent acting on behalf of a firm. Thus, a manufacture's representative, freight forwarder, or other agent acting totally outside the US may tie the violation back to a US company or individual.

2. Corrupt intent. The person or company authorizing the payment or the person making the payment must have the corrupt intent to induce the recipient to misuse his official position to steer business. Note that the FCPA does not require the bribe be successful – the bribe just has to be offered.

3. Payment. The FCPA not only prohibits payment, but also offering or promising to pay money or any other thing of value such as gifts, free vacation travel, or covering expenses of the official's family members.

4. Recipient is a foreign official. This means any officer or employee of a foreign government or public international organization.

5. Business purpose. The DOJ interprets "obtaining or retaining business" broadly. For example, the business in question does not have to be with a foreign government or agency directly. It may be a private business directed by the official using his or her power and influence as a government representative.

Third Party Payments

Some US company executives take a "hands off" approach by not managing these issues from the US, giving free rein to foreign nationals who are familiar with the local culture and customs. This does not insulate the US company from FCPA prosecution since it is unlawful to make a payment to a third party intermediary knowing, or under circumstances where the company should have known, that part of the payment would go to foreign officials. The term "knowing" includes conscious disregard and deliberate ignorance.

Permissible Payments and Affirmative Defenses

There is an exception to the anti bribery prohibition for payments made to government officials to expedite performance of a "routine government action" like obtaining permits or licenses or processing documents or papers such as visas or work orders. The exception also applies to obtaining concessions at a port for loading or unloading cargo and protecting perishable goods.

The more aggressive and creative the company or individual is in making facilitation payments, the more likely they are to violate the Act. A favorite customs official who has been well compensated by a company over the years may suddenly use his influence to obtain or continue business – at that point the line has been crossed and the law has been broken.

On November 4, 2010, the SEC announced settlements with seven freight forwarding companies in the oil services industry for FCPA violations for paying bribes to foreign officials to receive preferential treatment and improper benefits during the customs process. In these cases, the payments went beyond "facilitation" – the companies avoided duties on certain goods and received extensions on drilling contracts and lower tax assessments. They also paid bribes to obtain false documentation related to import permits for drilling rigs.

A person or company charged with a violation of the anti bribery provisions may assert a defense that the payment was lawful under the written laws of the foreign country or that the money was spent for a legitimate business purpose like demonstrating a product or performing a contractual obligation. However, relying on an affirmative defense has a major drawback. Because the litigation process has to be played out until the fact finder considers and decides whether or not an affirmative defense applies, those defenses may only provide protection after hundreds of thousands of dollars in legal fees have been incurred.

The Consequences

Violation of the anti bribery provisions can result in criminal penalties against a company up to $2 million and against officers, directors, stockholders, employees, or agents up to $100,000 each and imprisonment up to five years. It can get

continued on page 3

FOREIGN CORRUPT PRACTICES ACT - *from page 2*

worse - under The Alternative Fines Act, the fine can be double the benefit that the violator sought to obtain by making the corrupt payment. If the violator, ABC Co, seeks a $10 million contract and its profit margins average 40%, the fine could be assessed at double the profit, or $8 million.

The DOJ may decide to pursue a civil action instead of a criminal prosecution for any number of reasons. The civil fines are generally smaller than those imposed in a criminal prosecution. The main deterrent, however, is the fact that the company or principal cannot pay a civil fine on behalf of an employee or agent violator. A $100,000 fine against an individual under these circumstances can be daunting.

A person or firm found to be in violation of the FCPA may also be barred from doing business with the federal government, ruled ineligible to receive export licenses, and in certain cases, be required to disgorge all profits earned from the business. They can also be barred from doing business with multi-lateral lenders like the World Bank, International Financial Corporation, and European Bank for Reconstruction and Development.

Resources are available to companies and individuals that want to play by the rules and are willing to invest the time and effort to do so. The Department of Commerce has offices around the world dedicated to supporting US companies and individuals in international trade and business. Although not involved in enforcement of the FCPA, commercial officers are available who are very familiar with the statute and the local market and customs.

The DOJ has set up a team and a procedure to respond to inquiries from companies or individuals about its enforcement intentions regarding particular business practices. Within thirty days of an inquiry, the DOJ will issue an opinion which can be relied upon. Copies of opinions previously released can be found on the DOJ FCPA website www.justice.gov/criminal/fraud/fcpa/opinion/.

If you or your company would like to learn more about the Foreign Corrupt Practices Act specifically, and government risk management and compliance generally, contact Randolph M. Wright at 248-645-9680 for a free consultation.

THE AFTERMATH OF THE 2010 TAX ACT: ESTATE TAX CHANGES

By **Dennis M. Mitzel**

The year 2010 was a year of uncertainty for individuals trying to determine their potential estate tax liability. Many waited until the end of the year to make estate planning decisions, not knowing if legislative action during 2010 would result in a benefit or an increase in their tax burden. Congress finally enacted the 2010 Tax Act in mid December. Rather than establishing a permanent estate tax system, a two year patch was put in place which continues to leave taxpayers in uncertainty.

What Changed

For those who died in 2010, a modified estate tax was enacted retroactive to January 1, 2010. Executors of larger estates can select either an estate tax or an income tax benefit. If the estate tax benefit is selected, no estate tax will be imposed. On the other hand, the assets of that taxpayer will receive only a limited increase in basis. As a result, capital gains tax could be due upon the sale of estate assets. Alternatively, if the income tax benefit is chosen, an estate tax will be imposed on assets in excess of $5 million. However, all assets receive a step-up in basis to the date of death value, thus eliminating the capital gains tax for assets sold after death.

For 2010 decedents with estates under $5 million, executors will select the increase in basis since there is no estate tax cost. For most estates in excess of $5 million, executors will elect to eliminate the estate tax even though that choice may result in capital gains tax.

Temporary Rules for 2011 and 2012

Estate Tax – For individuals who die in 2011 or 2012, there is a $5 million exemption from the estate tax. As to post 2012 deaths, taxpayers are again in a situation of uncertainty. If Congress is unable to come to a permanent resolution prior to 2013, then the estate tax exemption will once again fall to $1 million with a 55% top tax rate.

Estate Tax Rate – Along with the $5 million exemption, the estate tax rate is now 35% rather than the 45% rate in effect in 2009 or the 55% rate that would have been in effect had Congress not passed the 2010 Act.

Gift Tax Rates and Use of Exemption – Congress has temporarily reduced the gift tax rate to 35% and increased the amount of gift tax exemption. The gift tax and the estate tax have always been unified. However, in the past, only $1 million of the combined exemption could be used for gifts made during life. For now, Congress has allowed individuals to use their entire exemption during life as well as at death. This means that individuals may use up to $5 million (over and above their nontaxable annual exclusion gifts)

continued on page 4

ESTATE TAX CHANGES

- from page 3

before being liable for any gift tax. Those who use their full exemption by making $5 million in lifetime gifts will be taxed on the first dollar transferred at death.

Is there an advantage to making large transfers during life? On the one hand, under a unified tax structure, it should make no difference if gifts are made during life or at death. On the other hand, for those who have the resources, a large lifetime gift will allow all future appreciation and earnings to pass to the recipient, removing those earnings and growth from the donor's (the gift giver's) taxable estate.

However, what if an individual uses his or her $5 million lifetime exemption and the estate and gift tax exemption is later reduced to $3.5 million or even $1 million? Presumably, those who took advantage of the exemption during 2011 and 2012 would achieve a permanent savings, but there is currently no firm answer to this question.

Portability of Estate Tax Exemption – The concept of "portability" of the estate tax exemption was introduced in the 2010 Tax Act. If an individual dies owning assets valued at less than his or her available exemption (currently $5 million), then the unused exemption will be available for use at the surviving spouse's death along with that spouse's own exemption. This helps individuals who failed to properly plan or whose asset values unexpectedly changed (or grew) after the first spouse's death.

However, portability is not a substitute for proper planning. The benefit can be lost after the remarriage of the surviving spouse or by the inability of Congress to extend these benefits before the end of 2012. In addition, portability does not apply to the Generation Skipping Transfer Tax ("GST tax"). Therefore, the unused GST exemption of one spouse cannot be applied to assets of the surviving spouse as those assets are passed to grandchildren and great grandchildren.

What Didn't Change

GRATS – A Grantor Retained Annuity Trust ("GRAT") is created through a transfer of assets into a trust where the transferor (the "Grantor") retains the right to receive specified distributions from the trust for a specified time period. After the time period has run and the distributions have been made to the Grantor, the remainder of the trust is transferred to the Grantor's children or other family members. Internal Revenue Service ("IRS") tables are used to determine the value of the gift of the remainder interest by applying a specified interest rate ("the applicable federal rate") – currently about 2%.

Under this low interest rate environment, individuals can set the periodic distribution amount so as to recover their entire gift amount at the end of 2 years and eliminate any gift tax liability. This is because, under the applicable federal rate, the remainder interest has no value. However, if the GRAT assets grow more than the low IRS rate, all of the growth and earnings may be transferred tax-free to the children. Because interest rates are so low, this technique makes it easy to pass on a substantial amount of wealth to the next generation without incurring gift tax. However, contrary to expectations, the 2010 Tax Act did not impose new restrictions on GRATs. Thus, for the moment, this technique is still available and very effective.

Minority Discounts – Transfers of minority interests in businesses and other property have always been an extremely effective gifting technique. Substantial discounts could be applied to the minority interest in valuing the interest for gift tax purposes. Congress was expected to forbid discount of these interests for transactions between family members. Once again, this issue was not addressed in the new law, so this technique is still available.

Planning During this Time of Uncertainty

How should individuals deal with the continuing uncertainty resulting from the temporary nature of the 2010 Tax Act? Every situation is different, but in general, assets should be divided between husband and wife. Trusts should be drafted in order to take maximum advantage of the federal estate tax exemption, whether that exemption is $1 million, $3.5 million, or some other amount in 2013. Trusts must be drafted so that they are flexible enough to be effective under any of these possible estate tax scenarios.

Many are tempted to ignore their estate plans in light of the $5 million exemption. This is a dangerous strategy because any exemption over $1 million is temporary. Congress needs to agree on another extension of estate tax benefits by the end of next year or the $1 million exemption will be reinstated. Individuals should not focus solely on tax issues while overlooking other family planning and protection issues that need to be addressed in their estate plans. All estate plans should be periodically reviewed to ensure that they are up to date for both tax and family planning purposes.

MARITAL AGREEMENTS: USEFUL TOOLS IN A WORLD OF UNTIL DIVORCE OR "DEBT" DO US PART

By **John J. Schrot, Jr.**

"I love you, now sign here." Premarital (prenuptial) and postmarital (postnuptial) agreements are firmly rooted in contract law. Both simply afford some security in this age of increasing multiple marriages. Such agreements should not kill the romance, but should quell your fears about marriage and love.

Financial advisors are encouraging engaged and married couples to protect their current and future assets and also to protect themselves if one of them gets into substantial debt. A greater number of these agreements are being signed as an increasing number of average people desire to protect their assets and income.

The agreements are prepared by both family law and estate planning attorneys and are most important to people who have had one or more previous marriages, have children from any prior marriage or relationship, own a business, or have significant wealth. As marriage connotes intimacy, both spouses should fully and freely exchange financial information and credit reports both before and after marriage.

The time for financial planning is not at the time of crisis, but rather before. According to a recent Harris interactive poll, almost 40% of divorced Americans say they would ask their significant other to sign a prenuptial agreement if they remarried. The poll also confirmed an increase in the number of couples who are executing prenuptial agreements before they marry.

While only 3% of couples sign marital agreements, that figure has tripled since a similar Harris study was conducted in 2002. Thirty-six percent of those polled agreed that prenuptial agreements are wise and 15% of divorced people reported regret for not having a prenuptial agreement drawn up. Postnuptial agreements are not as common, and the data as to their usage is not as readily available.

Prenuptial agreements have been valid in Michigan since 1991. Such agreements are binding if made in contemplation of death as well as in contemplation of divorce.

Couples who enter into a prenuptial agreement that both sides negotiated have a greater chance of a successful marriage because they actually communicated and reached agreement on important issues, such as goals and money, that may otherwise have caused problems in the marriage. Marital agreements also serve to avoid some of the emotional difficulties involved upon divorce or the death of a spouse because the couple made important decisions when not under the extreme stress of those events. If you intend to be practical and fair, there should be no hesitation about broaching the subject of a marital agreement with your significant other.

Prenuptial agreements do not have to just be about money. They can also cover such things as spousal behavior, sentimental heirlooms, infidelity, intimacy, housekeeping, and pets. However, agreements regarding child custody and child support are not binding under Michigan law. Provisions regarding education and religious upbringing may be. Agreements also cannot violate the law or public policy. Prenuptial agreements do not encourage a spouse to dissolve the marriage and need not necessarily prevent a spouse from seeking spousal support upon divorce.

If you failed to implement a formal exit strategy prior to marriage, all is not lost. Postnuptial agreements are also generally enforceable in Michigan. A postnuptial agreement is signed after the marriage takes place and has the same general objectives as a prenuptial agreement.

In order for a contract, such as a pre or post marital agreement, to be legally binding, each party must give consideration (that is, something of value or some promise of value) to the other. The responsibilities taken on by each party with regard to the other as a result of their marriage is sufficient consideration to make a prenuptial agreement legally enforceable. However, in the case of a postnuptial agreement, since the two parties are already married, there must be other, legally sufficient consideration in support of the agreement.

If challenged, a court determines the validity of a marital agreement by considering numerous factors, including the totality of the circumstances surrounding the execution of the agreement. These circumstances include whether the parties made full disclosure of their assets, knew the value of the property involved, and whether both were advised by competent counsel and intelligently waived their rights. Any marital agreement is void unless it is in writing and signed by both parties.

Prenuptial agreements are fair only if they meet the following criteria:

1. The agreement was not obtained through fraud, duress, mistake or misrepresentation, or nondisclosure of material facts;

2. The agreement was not unconscionable when it was executed; and

3. The facts and circumstances have not changed since the agreement was executed in such a way that makes its enforcement unfair and unreasonable.

Similar to prenuptial agreements, postnuptial agreements must satisfy various requirements to be valid including:

1. The agreement must be fair and equitable and supported by sufficient consideration; and

2. The agreement must not be made

continued on page 6

MARITAL AGREEMENTS

- from page 5

in contemplation of divorce or separation.

Postnuptial agreements are often entered into where older persons are involved or in lieu of a proceeding for separate maintenance where loss of health insurance coverage by a non-employee spouse is a concern. In addition, parties may employ a postnuptial agreement where one spouse wishes to protect the property he or she brought to the marriage from division during a divorce proceeding or to protect the inheritance rights of that spouse's children from a prior marriage.

Because a postnuptial agreement supersedes already existing rights by virtue of the already existing marriage, at times, a spouse's motivation to enter into such an agreement may be questionable. Since postnuptial agreements have to meet the same threshold requirements of prenuptial agreements, a spouse cannot sign such an agreement as a result of his or her implied fraudulent promise to the other spouse that he or she would attempt to preserve the marriage. If one spouse enters into such an agreement under such circumstances with an interest solely in his or her own financial security and financial gain, then the agreement would be unenforceable.

If all else fails and you have missed your opportunity for a marital agreement, be aware that persons can now "protect" themselves against a marriage gone wrong by purchasing divorce insurance. The benefits of such insurance do not compare with those of a well-drafted marital agreement. Only the marital agreement promotes understanding, increases the chances of a successful and harmonious marriage, and presents an opportunity for a couple to engage in planning for their future in an honest and open manner.

THE PRINCIPAL RESIDENCE EXEMPTION FOR PROPERTY TAX PURPOSES MAY BE AVAILABLE IN MICHIGAN IF ONE SPOUSE MAINTAINS A PRINCIPAL RESIDENCE IN ANOTHER STATE

By **Mark E. Straetmans**

If the Michigan principal residence exemption applies, a taxpayer's Michigan residence is not subject to the tax levied by the local school district for school operating expenses. This results in a significantly reduced property tax bill.

In some circumstances, one spouse maintains a principal residence in Michigan while the other spouse actually lives most of the time in a residence in another state owned by that spouse. This could be for many different reasons. For example, one spouse might be retired and already living in the couple's planned retirement home in another state while the other spouse still has employment obligations in Michigan. Whatever the reasons, can the Michigan spouse claim a principal residence exemption with respect to the Michigan residence?

The answer depends on two things. If the non-Michigan spouse does not claim a similar exemption in the other state, the couple can validly claim the Michigan exemption. If the non-Michigan spouse claims a similar exemption in the other state, then the Michigan spouse cannot claim the exemption in Michigan if the couple files joint income tax returns.

While this rule may, in some instances, seem like form over substance, the requirement that the spouses file separate income tax returns is specifically set forth in the statutory language establishing the Michigan exemption. Therefore, couples with residences and exemptions in both states should weigh any disadvantage of filing tax returns separately against the advantage of taking the exemption in both Michigan and the other state.

FEDERAL AND STATE 2010 INCOME TAX FILING DEADLINE NOW APRIL 18, 2011

Taxpayers have until Monday, April 18, 2011 to file their 2010 federal and state individual income tax returns and pay any taxes due. The extended date is a result of recognition of April 16, 2011 as Emancipation Day in the District of Columbia. On April 16, 1862, President Abraham Lincoln signed an emancipation act ending slavery in the District of Columbia. The holiday is being observed on Friday, April 15 this year. Under federal law, filing and payment deadlines that fall on a legal holiday are extended to the next business day. Under another federal statute, holidays observed in the District of Columbia have a nationwide impact.

FIRM NEWS

Sheryl A. Laughren, James P. Murphy, Thomas M. Sullivan, and **Randolph M. Wright** have all been selected for the 2010 Super Lawyers list. They will be included in the Super Lawyers Business Edition for 2011.

****

John J. Schrot, Jr. appeared on "Michigan Divorce Matters," a television program aired on channel 15 in Bloomfield Township and Bloomfield Hills and on channel 18 in Birmingham, Beverly Hills, Bingham Farms, and Franklin. The program seeks to educate the public and correct misinformation concerning divorce. John discussed tips to avoid divorce during his November 2010 appearance and pre and post marital agreements during his February 2011 appearance.

On January 20, 2011, John also spoke on the family law topics of property division and economic issues at a seminar hosted by the Oakland County Bar Association which annually conducts an Introduction to Practice Series for newly-admitted attorneys.

****

Donald F. Carney, Jr. and John J. Schrot, Jr. are serving as mentors for the Women's Bar Association ("WBA"). The WBA is part of the Women Lawyers Association of Michigan. Its mission is to advance the interests of women in the legal profession, to promote improvements in the administration of justice, and to promote equality and social justice for all people. John and Don mentor law students from Wayne State University Law School, University of Detroit Mercy School of Law, and/or Cooley Law School. The program provides students with exposure to the actual practice of law and real life practical guidance and advice. Participants will have the opportunity to reach out to their mentor with concerns about class options, career choices, job searches, interview tips, or other issues.

****

The Planned Giving Roundtable honored **Dennis M. Mitzel** as their distinguished volunteer for 2010 at the National Philanthropy Day Dinner on November 18, 2010 at the San Marino Club in Troy. Dennis has served on the board of directors of the Planned Giving Roundtable for over 10 years and as its president from 2004 through 2006. Dennis was also a past committee chairman for the Leave a Legacy program which promotes planned giving to Michigan charitable organizations.

****

Sheryl A. Laughren attended the annual meeting of the American Association of Homes & Services for the Aging ("AAHSA") in Los Angeles from October 31 to November 3, 2010. The AAHSA is composed of 5,500 not for profit organizations. It advances policies, promotes practices, and conducts research with the goal of supporting and enabling people to live fully as they age. The meeting included guest speakers, various exhibits, and more than 250 educational sessions.

****

Four brave Berry Moorman team members jumped into the icy waters of the Detroit River on February 19, 2011 to raise money for Special Olympics, Michigan. **Linda Reyna, Mariuca Rofick, Maryann Szpont,** and **Caitlin Murphy** raised over $2,400 for intellectually challenged children and earned the privilege of freezing their toes off at the 2011 Polar Plunge. The plunge team sported matching Berry Moorman hockey jerseys to jump into balmy 32° water. They were greeted with below freezing air temperatures and whipping winds as they climbed out of the river.

****

Randolph M. Wright will speak on the topic "Understanding the Foreign Corrupt Practices Act ("FCPA") and a Strategy for Compliance" during a webinar for the Association of Chartered Accountants in the United States on March 24, 2011.

VISIT OUR WEBSITE: www.berrymoorman.com

ATTORNEY DIRECTORY

535 Griswold, Suite 1900
Detroit, Michigan 48226
(313) 496-1200

255 E. Brown Street, Suite 320
Birmingham, Michigan 48009
(248) 645-9680

900 Victors Way, Suite 300
Ann Arbor, Michigan 48108
(734) 668-4100

RANDOLPH T. BARKER (A)
Labor and Employment Law, Real Estate, Municipal Law, Business Law, and Litigation

DONALD F. CARNEY, Jr. (B)
Estate and Trust Litigation, Administration and Planning, Business Law, and Litigation

SIMON M. EDELSTEIN (B) +
International Business and Trade and Immigration Law

TERESA V. FLEMING (A)
Estate Planning, Probate and Asset Protection, Tax, and Estate and Trust Administration

DAVID M. FOY (D)
Labor and Employment Law, Municipal Law, Mergers and Acquisitions, and Business Litigation

JOHN P. HERRINTON (B)
Tax, Corporate Law, Real Estate, Estate Planning, Mergers and Acquisitions, and Probate

TERRENCE E. KEATING (D) +
Estate Planning, Trusts, and Nonprofit Law

LOUISE L. LABADIE (D)
Estate Planning, Probate and Asset Protection, Estate and Trust Administration, Tax, Business and Corporate Law, and International Law

SHERYL A. LAUGHREN (D)
Labor and Employment Law, Civil Litigation, Alternative Dispute Resolution, and Nonprofit Law

PETER A. LONG (A) +
Business Law, Securities Law, Real Estate Law, Mergers and Acquisitions, and Nonprofit Law

DENNIS M. MITZEL (D & A)
Estate Planning, Probate and Asset Protection, Tax, Charitable Planning, and Estate and Trust Administration

ROBERT W. MORGAN (D)
Labor and Employment Law, Civil Litigation, and Alternative Dispute Resolution

JAMES P. MURPHY (D)
Litigation of Complex Commercial Matters

GEORGE H. RUNSTADLER, III (B)
Estate and Tax Planning, Business Planning, Corporate Law, Mergers and Acquisitions, Probate, Real Estate, and Litigation

JOHN J. SCHROT, Jr. (B)
Business Law, Family Law, and other complex civil litigation matters

MARK E. STRAETMANS (D)
Civil Litigation and Business and Corporate Law

THOMAS M. SULLIVAN (D)
Business Law, Nonprofit Law, Real Estate, Mergers and Acquisitions, and Employment Law

GEORGE M. THOMAS, Jr. (D) +
Corporate Law, Tax, Real Estate, and Probate

HUGH B. THOMAS (D)
Environmental Law and Litigation

PATRICE M. TICKNOR (D)
Estate Planning, Estate and Trust Administration and Litigation, and Business Law

HARVEY B. WALLACE II (D)
Estate Planning, Estate and Trust Administration, Employee Benefits, and ERISA Matters

RANDOLPH M. WRIGHT (B)
Domestic and International Business Law, Negotiation of Commercial Transactions, Banking and Finance, Real Estate Law, Business and Securities Litigation, Mergers and Acquisitions, and Alternative Dispute Resolution

RICHARD R. ZMIJEWSKI, Sr. (D & A)
Intellectual Property, Technology Law, Business Law, Estate Planning, and Trust and Probate Administration

JOHN L. KING - Retired

FRANCIS J. NEWTON, Jr. - Retired

(D) Detroit office • **(B)** Birmingham office • **(A)** Ann Arbor office • + Of Counsel

berrymoorman.com

BERRY ◆ MOORMAN
Professional Corporation | Attorneys At Law
535 Griswold, Suite 1900
Detroit, MI 48226

Address Service Requested