

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 2006-2016 (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

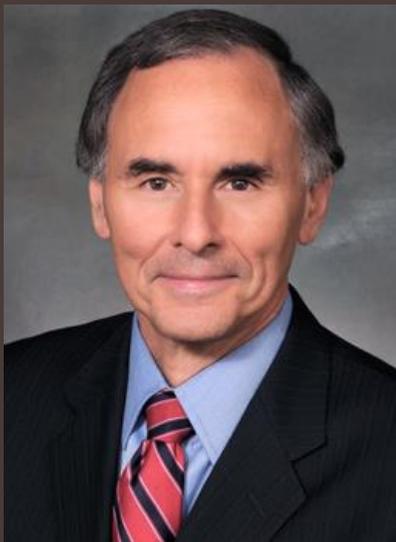
Oakland County Bar Association

Articles, Presentations and Cases

ASPPA Eastern Regional Conference – Philadelphia, "Ethics Roundtable"
April 28, 2017, 2017

2017 ASPPA Regional Conference – Cincinnati, "Ethics Roundtable"
November 14, 2017

Michigan Association of CPAs, Tax Professionals and the IRS Successfully Working Together Conference, "Retirement Options for Small Businesses"
June 21, 2017



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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

Past Presentations

**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:

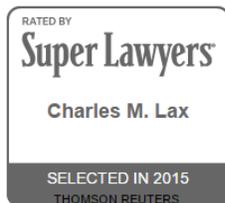
ASPPA Regional Conference-Los Angeles	January 23-24
ASPPA Benefits Council of Detroit	April 1
ASPPA Regional Conference-Philadelphia	May 1-2
ASPPA Regional Conference-Chicago	June 5-6
ASPPA Regional Conference-Boston	July 10-11
Western Benefits Conference	July 27-30
ASPPA Annual Conference	October 26-29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



CHARLES LAX





Michelle C. Harrell, AAA Shareholder

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mharrell@maddinhauser.com

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). She is an approved ADR provider for Macomb County (Family Matters, Probate) and Oakland County (Civil/Commercial, Probate, District Court) and is also a Commercial Arbitrator for the American Arbitration Association.

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

United States Supreme Court - Admitted January 2000

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

American Arbitration Association - Commercial Arbitrator



Michelle C. Harrell, AAA 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

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

Speaking Engagements

State Bar of Michigan's Joint Meeting of: (I) The Debtor/Creditor Rights Committee of the Business Law Section, and (II) The Bankruptcy Committee of the Real Property Law Section. Discussion of the issues presented in Ms. Harrell's article with Scot Garrison, entitled "The Reports Runneth Over: A Practical Approach for the Bench and Bar to Address an Overflow of Receivership Reports," *Michigan Bar Journal*, Vol. 95, at 34 (March 2016).



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Richard M. Mitchell

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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

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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





Marc Wise Shareholder

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Practice Groups

Employment and Workforce
Management

Corporate and Business

Employee Benefits

Tax

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



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Kaitlin A. Brown
Associate

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kbrown@maddinhauser.com

Practice Groups

Corporate and Business

Employment and Workforce
Management

Education

Washington & Lee University
School of Law
Lexington, Virginia
Juris Doctor, 2011

Washington & Lee University, Lexington
Lexington, Virginia
BA - Studio Art Honors
magna cum laude, 2005

KATIE BROWN is an associate attorney in the firm's Corporate and Employment practice groups. Specializing in employment law, Ms. Brown represents employers to prevent and respond to employees' concerns involving wrongful termination, discrimination, harassment, and wage and hour claims. She also reviews contracts, prepares compliant handbooks, and negotiates severance agreements. Ms. Brown has worked with clients in myriad industries, including automotive, corporate, medical, educational, and financial fields. She is committed to fully understanding her clients' business with a results-driven approach to provide high-quality legal advice.

Ms. Brown's experiences range from administrative agencies to large firm litigation. At the Michigan Department of Civil Rights, Ms. Brown worked in the Reconsideration Unit, evaluating and deciding appeals of administrative decisions. At Kitch, Drutchas, Valitutti, & Sherbrook, PC, she litigated complex insurance, contract, and constitutional cases. The success of Ms. Brown's practice is driven by her hard-work, active listening, investigative research, and organized analysis. She values professional relationships based on trust, authenticity, and respect.

Ms. Brown has been recognized among Michigan Lawyers Weekly's 2016 Up and Coming Lawyers, a program honoring legal practitioners in their first 10 years in practice for going above and beyond, displaying ambition, drive, determination, and accomplishments that set them apart from their peers. Michigan *Super Lawyers*® named her as a Rising Star from 2014 to 2016. This recognition, given to select attorneys age 40 or younger or in practice for ten years or less, is granted to only 2.5 percent of lawyers in Michigan. The United States District Court for the Eastern District of Michigan also recognized Ms. Brown with a Pro Bono Accomplishment Award. She has provided numerous pro bono services, including handling a prisoner's rights case, volunteering at Homeless Experience Legal Protection and Common Ground's Legal Clinic, and coordinating pro bono activities for the Women's Bar Association.

Ms. Brown is admitted to practice law in the State of Michigan, United States District Court for the Eastern District of Michigan, and in the State of Indiana.

Prior to becoming an attorney, she worked in New York City making documentaries for networks such as National Geographic International, The History Channel, and Discovery Health.

Professional Memberships

Oakland County Bar Association
Women's Bar Association
State Bar of Michigan
Omicron Delta Kappa (National Honor Society)

Publications and Presentations

- "Pro Bono: Making the Connection," PowerPoint presentation about how to handle pro bono cases and utilize resources available (2013).
- "Getting Social: Use of Social Media as a Marketing Tool," PowerPoint presentation to large firm about why attorneys and firms should care about social media (2013).
- "The EOBR Mandate and its Potential Impact on Safety, Claims Handling, and Underwriting," co-authored with Timothy Groustra & Jim Rodi, 15 *The Transportation Lawyer* No. 1, 47-52 (2013). Re-published in 30 *Michigan Defense Quarterly* No. 2, 11-16. (2013).
- "Enhancement of Pro Bono Culture in Michigan: A Summary of the State Bar of Michigan's Pro Bono Workshop," *State Bar of Michigan Young Lawyers Section's Newsletter, Inter Alia*, 5-6 (2013).
- "European Court of Human Rights & European Convention for the Protection of Human Rights," Presentation (2010).
- "Conference Report — The Transnationalization of Legal Cultures," co-authored with Ronald Bruckmann, 10 *German L. J.* No. 10, 1399 (2009).



Kaitlin A. Brown
Associate

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Practice Groups

Corporate and Business

Employment and Workforce
Management

Education

Washington & Lee University
School of Law
Lexington, Virginia
Juris Doctor, 2011

Washington & Lee University, Lexington
Lexington, Virginia
BA - Studio Art Honors
magna cum laude, 2005

Honors and Awards

Michigan Lawyers Weekly's Up and Coming Lawyers, Class of 2016

Named Rising Star by Michigan *Super Lawyers*® 2014-2016

U.S. District Court for the Eastern District of Michigan, Pro Bono Recognition Award, 2013

John W. Davis Appellate Advocacy Competition, Best Brief nominee, 2009, 2010

Community Involvement

Oakland County Bar Association, Vice Chair, Labor & Employment Law Committee, 2016-present

Institute for Continuing Legal Education, New Lawyers Advisory Board, 2013-present

Washington & Lee University's Alumni Association, Detroit Chapter, President, 2013-2016

Representative Cases and Matters

- Advised employees and employers on contractual concerns, disability rights, and claims of wrongful termination, discrimination, harassment, and retaliation.
- Negotiated severance agreements for senior executives.
- Evaluated and revised employment contracts to assure legal compliance and protection of clients.
- Prepared legally compliant employment policies and procedures.
- Represented employer in investigation conducted by the Department of Labor's Wage and Hour Division.
- Investigated employment disputes and handled public safety concerns.
- Analyzed and handled complex litigation cases by reviewing voluminous records, preparing concise chronologies, conducting discovery/depositions, and resolving cases through case evaluation, facilitation, and dispositive motions.
- Reviewed civil rights charges, including working with investigators, to determine validity of claims.

