CECB Carnahan, Evans, Cantwell & Brown, P.C.

on the Subject

December 2009

Call to Action: Doing Our Part to Help Our Community

by Emily Kembell

As a member of Class 25 of Leadership Springfield, I attended the Sixth Annual Economic Outlook Conference for Springfield on October 14th. This Conference provided a competitive assessment of the Springfield metropolitan community for the first time in 22 years. At the Conference, J. Mac Holladay, founder and CEO of Market Street Services, presented his Company's findings.

The results of the Assessment, were, in many ways, disturbing. Although Mr. Holladay gave Springfield proper accolades when discussing the low average cost of living and excellent school systems, his Assessment revealed that Springfield is struggling in many areas as compared with the rest of the state and its peer cities.

The Assessment generally compared Springfield to three other peer cities: Knoxville, Tennessee, Colorado Springs, Colorado and Kalamazoo, Michigan. While holding its own in many areas (the Assessment looked generally at people, prosperity and place), Springfield regrettably had the highest rate of child poverty (19.9%)—higher than each of the three peer cities, the state of Missouri and the United States. Even more unsettling is the fact that almost 42% of students in the Springfield public school system qualify for free and reduced price lunches.

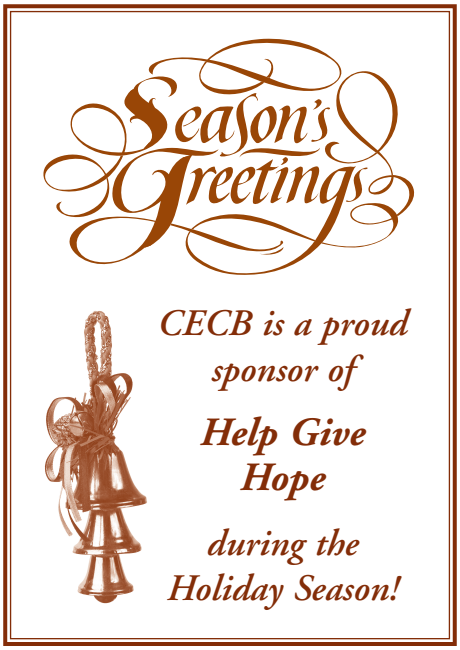
The Assessment did not offer solutions to this problem, but only presented the community's strengths and weaknesses. The Assessment left it up to us as a community to take heed of these statistics and react accordingly. After Mr. Holladay finished his presentation, a roundtable of several community leaders discussed the Assessment's findings that included the "culture of poverty" described by Mr. Holladay. Members of the roundtable, including Jim Anderson, President of the Springfield Area Chamber of Commerce, labeled the Assessment's findings a "Call to Action" and "a huge wake-up call to Springfield."

As a member of the Springfield community, I take seriously my responsibility to endeavor to make Springfield a safer place for its children. Giving time and other resources to address this problem is a commitment we should all consider. If you would like to include a children's charity in your estate plan, please contact a member of the CECB Estate Planning Practice Group.

A complete text of the 2009 Assessment can be found on the Chamber's website: www.springfieldchamber.com. ■

Branson Office Ribbon Cutting Ceremony

We are excited to announce that a Branson Lakes Area Chamber of Commerce Ribbon Cutting Ceremony will be held at our new Branson office location on Wednesday, February 24th at 2:00 PM. The Branson office is now located in the Branson Financial Center at 500 W. Main St., Suite 401. Please join us at our new location for the Ribbon Cutting Ceremony on February 24th.



Streamlined Sales Tax (SST) Project Work Continues

by Frank Carnahan

States continue to work on a SST Agreement, under which member states could eventually compel remote sellers to collect and remit sales and use tax on sales to purchasers in that state. Once the Agreement goes into effect, it will remain a voluntary collection system for sellers without a physical presence in a given state, and become mandatory only if either: 1) a court of competent jurisdiction rules that the complexity concerns underpinning Quill Corp. v. North Dakota, 504 U.S. 298 (1992), have been resolved; or 2) federal legislation is enacted granting states collection authority over remote sellers. The states continue to lobby for federal legislation.

The SST Governing Board, State and Local Advisory Council (SLAC), and the Business Advisory Council (BAC), met in Oklahoma City on September 28-30, 2009, to consider unresolved issues and interpretations, including the following examples. Compensation to remote sellers and the small-seller exemption was not yet resolved, and discussion included cost estimates of 15% to 52% of new money collected depending on the options proposed. It was not resolved if points awarded to employees as sales incentives and redeemable for merchandise at a reduced price should be treated as a discount and excluded from the sales price of the merchandise. It was decided that fruit flavored cocktail mixes do, but unsweetened, unflavored ready to drink iced tea do not, meet the definition of "soft drink". Baking ingredients having characteristics of candy (e.g., baking chocolate) meet the definition of "candy."

Compliance with the SST will require multi-state sellers to make substantial operational changes, and while simplification is promised, considerable complexity will remain. ■

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Limited Liability Company - Not a Protection Against Personal Liability

by John Carnahan

A recent case out of Louisiana, involving Regions Bank as Plaintiff and Ark-La-Tex Gardens, L.L.C., only serves as a reminder that Limited Liability Companies are not perfect.

In the summer of 2004, the R.W. Norton Art Foundation contacted John Cash to discuss the construction of a water feature on the Foundation's Art Gallery properties located in Shreveport, Louisiana. Their proposal was accepted, and in December of 2004 a contract for construction of the water feature was entered into for a price of $292,616 to be paid in three installments. Time was of the essence, in that the Foundation wanted the project completed in time for the azalea blooming season, which was part of the Art Gallery's marketing plan. The project was delayed and not completed on time, but Ark-La-Tex did receive final payment. However, within a short time, the Foundation discovered that the water feature was not holding water and there was inadequate water flow and apparently a leak in the system. Ark-La-Tex, the Contractor, was unable to remedy the situation and was discharged and a third party contractor brought in to correct the defects. Their billing was $202,878, in that they were required to substantially rebuild the entire water feature.

The Plaintiff, Regions Bank, the Trustee of the Art Foundation, filed a petition for damages against the Defendants, Ark-La-Tex, and John R. Cash, individually. A Judgment was rendered against both Defendants, the LLC and Mr. Cash.

The Defendants appealed on a number of grounds, but Mr. Cash appealed on the basis of that the trial court erred in finding him personally liable for the damages.

The Missouri Statutory language differs from the Louisiana language, but the underlying portion confirms that while a member is not liable for the acts of the LLC or other members, whether arising by contracts, tort, or otherwise, or for the acts or omissions of another member, manager, agent or employee, that does not mean that the individual member manager, agent or employee is not liable for their own acts or, where they agree to be personally liable, for example only, guarantying a bank loan.

Other situations which can rise to personal liability include:

1. Acting without authority, See §347.059 RSMo, dealing with persons who act without authority, and establishes the potential for personal liability. That follow up Section of Missouri law provides that:

   "All persons who assume to act as a limited liability company without authority to do so and without a good faith belief that they have such authority shall be jointly and severally liable for all debts and liabilities incurred by such persons so acting."

2. Piercing the Veil. (See article in November, 2007 Newsletter)

   You cannot enjoy the benefits of an LLC, if you do not respect the form and requirements of doing business in that format.

3. Contractual liability – i.e., guaranty of a loan or account.

4. Failure to make agreed upon contribution to capital. See §347.099 (1) RSMo.

   "No promise by a member to make a contribution to the limited liability company is enforceable unless set out in a writing signed by the member.

   Upon the failure of a member to make a promised contribution when due, the limited liability company may enforce such member's obligation by appropriate legal action for damages for breach of contract or for specific performance, and the limited liability company and other members may exercise and enforce such additional rights and remedies as may be provided under the operating agreement in the event of any such failure, subject to the applicable law regarding the enforcement of contracts."

5. Return of distribution that cause insolvency: See §347.109 RSMo.

   " 1. A limited liability company shall not make any distributions to one or more members with respect to their interests in the limited liability company, and no member shall be entitled to receive any such distribution, to the extent that, after giving effect to the distribution:

   (1) The limited liability company would not be able to pay its debts as they became due in the usual course of business; or

   (2) The limited liability company's total assets would be less than the sum of its total liabilities to which such assets are subject plus, unless the operating agreement provides otherwise, the amount that would be needed, if the limited liability company were to be dissolved at the time of the distribution, to satisfy their preferential rights upon dissolution of members receiving the distribution, except that, for purposes of making such determination, liabilities to members or former members in their status as such shall be excluded. . . .

   4. If a member shall receive any distribution with respect to this interests in a limited liability company in violation of this section or the operating agreement, such member and the person or persons who are vested with authority under the operating agreement to make distributions to the members and who knowingly authorized or permitted such distribution to the member shall be liable, for a period of three years following the date of distribution, to the limited liability company for the value of the wrongful distribution, but only to the extent necessary to discharge the limited liability company's liabilities incurred prior to the date of such distribution. If more than one such person who authorized or permitted such wrongful distribution is held liable therefor pursuant to this subsection, each such personal shall be entitled to contribution from the other persons who are held so liable therefor pursuant to this subsection."

The Appellate Court in Region's Bank v. ARK-LA-Tex Water Gardens, LLC affirmed the Trial Court in finding that Mr. Cash was individually liable in that he had been personally negligent in designing and installing the water feature.

The moral of this story is that while the Limited Liability Company can protect the owners, i.e., members of the entity, the entity itself and its employees and agents, can be liable for their own individual acts of negligence. In this particular case, Mr. Cash a professional employee of the LLC, was personally responsible in his capacity as an employee or agent of the LLC, for the design and construction. His negligence was attributable to his employer, i.e., the LLC, and they were both liable. ■

Commercial Leases: Trade Fixtures vs. Building Fixtures - A Trap for Unwary Landlords, Tenants, and Creditors

by John L. Waite III

Generally, where personal property is attached to realty and its removal would cause damage to the realty, the item becomes part of the realty and is commonly known as a "fixture", which cannot be subsequently removed from the realty. And in those cases where the personal property is owned by someone other than the owner of the realty, the fixture's ownership transfers to the real property owner. Courts define "fixture" as an "article of the nature of personal property which has been so annexed to the realty that it is regarded as a part of the land and partakes of the legal incidents of the freehold and belongs to the person owning the land." See State v. Wally Hutter Oil Co., 467 S.W.2d 279, 281 (Mo.App. 1971).

The importance of this issue in the context of a commercial lease agreement is very critical, as it can determine whether a tenant who purchases and subsequently attaches personal property to leased premises is entitled to remove the personal property once the lease term expires. Normally, fixtures involving a commercial tenant and the tenant's business are accepted from the general rule just discussed. Such fixtures are known as "trade" fixtures and ownership is not lost simply because the item is attached to the leased premises. See Matz v. Miami Club Rest., 127 S.W.2d 738, 741 (Mo. App. 1939)(where the court stated that trade fixtures are "those articles or appliances which are in some manner or to some degree annexed to or connected with the realty by the tenant for the purpose of carrying on the particular trade or business for which the premises were demised to [tenant] by the landlord, but which, notwithstanding their annexation or connection, do not become part of the realty, remaining instead the property or chattel of the tenant, removable by [tenant] before the expiration of the term of [the lease]…"). This issue can also impact the creditor who loans money to the tenant upon an assumption that the creditor is entitled to a lien upon the personal property (a/k/a trade fixture).

However, compare the "trade fixture" caveat to the circumstance where the realty is built for a particular purpose and fixtures are annexed into the realty that involves the same purpose. In that instance, the fixture becomes part of the realty and is known as a "building fixture". In other words, where an article is "so placed as to make the building itself peculiarly adapted and more usable for the type of business, then it is not removable", the article is a "building fixture" and may not be removed. See Francis v. Richardson, 978 S.W.2d 70, 75 (Mo.App. 1998). See also Runny Meade Estates, Inc. v. Datapage Tech. Intl., Inc., 926 S.W.2d 167, 171 (Mo.App. 1996) involving a publishing company that made certain improvements to its leased property, including a raised computer floor, three computer room air conditioner units, a card access system, a computer room electronic door, a darkroom revolving door, darkroom fixtures, and a bar code, which were all found to be "trade fixtures" and not "building fixtures" by the Appellate Court after it found that the lease agreement evidenced the publishing company's intent to maintain ownership of "trade fixtures and related furnishings and equipment."

An example of a "building fixture" is found in Stockton v. Tester, 273 S.W.2d 783 (Mo.App. 1954) where a building was built for the purpose of operating a meat locker plant and subsequently leased to tenants who managed such a business. To finance the plant's operation, the tenants borrowed money from the plaintiff, who took a security interest in certain collateral, including 5 insulated cold storage doors and some beef tracking equipment installed in the building. Upon the tenant's default under the loan agreement, the plaintiff sought to enforce its lien against the collateral while the defendant/landlord argued that the items were "building fixtures" and therefore could not be removed and was not subject to plaintiff's lien.

The Stockton Court held that the storage doors were "building fixtures" based upon evidence that they were "commercially constructed insulated doors which were made and installed as units, complete with frame" and that "[e]ach door in its frame was fitted in the space left for it in the wall or partition and was bolted to the wall by three- to four-inch leg screws, and the only thing necessary to complete the installation was to put caulking compound in any cracks which might develop in the fitting of the door." Furthermore, the Court noted that the doors' "very nature, when coupled with the nature and design of the building and the purposes in so doing, made it apparent that they were annexed to the realty in order to make the structure itself more usable and adapted for a certain type of business." Id. at 785 and 787-88.

Had the Stockton creditor/plaintiff known the difference between a "trade" fixture and a "building" fixture, it could have taken steps to prevent this outcome by involving the landlord/defendant as a party to its agreement with the tenant/borrower.

When preparing a commercial lease agreement or drafting a loan agreement, involving fixtures as collateral; landlords, tenants, and creditors alike are encouraged to employ legal counsel to ensure that their interests are properly protected. The last thing anyone wants is for a jury or court to decide their fate. Instead, with a little foresight and an appropriate agreement; the landlord, tenant, and/or creditor can minimize those litigation costs that arise when parties do not agree upon, or even understand, their respective legal rights and obligations. that a landlord should not be allowed to contract for an acceleration clause so long as the clause is in essence a liquidated damage provision and not a penalty as defined under Missouri law. ■

Joseph D. "Chip" Sheppard Earns President's Award

Carnahan, Evans, Cantwell & Brown, P.C. is pleased to announce that Joseph D. "Chip" Sheppard, III has received the President's Award from the Missouri Bar Association. The recipient of the award is selected in recognition of extraordinary service in the Missouri Bar Association and the Springfield Metropolitan Bar Association as well as leadership shown during the past year.

Chip Sheppard is a shareholder and Chairman of the Litigation Practice Group of CECB. He concentrates his practice in the areas of real estate, business, securities and intellectual property litigation, dispute resolution and transactions.

Chip has tried a combined total of more than 50 arbitrations, state and federal trials, both jury and non-jury, in his areas of concentration. Other areas of concentration are various business transactions, real estate development and related litigation and probate litigation.

In 2005 Chip was elected as a Fellow of the American Bar Association, an honor bestowed upon less than .5 percent of the Bar and was selected in 2005 and again in 2006 to the Super Lawyers list published by Law & Politics Magazine (top 5% according to peer review). In 2008, he Co-Chaired the Greene Countians for Fair and Impartial Judges Committee which was responsible for bringing the Missouri Court Plan to Greene County and was a finalist for Missouri Lawyer of the Year, 2008. Finally, he has been recognized as one of the Best Lawyers in America by the publication of the same name. ■

5 CECB Attorneys were selected for Inclusion in 2009 Missouri-Kansas Super Lawyers® and Rising Stars

Each year, Law & Politics Magazine invites lawyers in each state to nominate top Missouri and Kansas lawyers, they've personally observed in action. Research is then conducted on each candidate dividing them into practice areas. A panel of preeminent peers in each practice area then evaluates each candidate. From the original pool of candidates, only 5 percent of Missouri and Kansas attorneys are selected for inclusion in Super Lawyers.

The Rising Stars selection process is similar to that of the Super Lawyers but those eligible to be a Rising Stars must be either 40 years old or younger or in practice for ten years or less and they do not go through the peer evaluation by practice area. From the pool of candidates no more than 2.5 percent are named to the Rising Stars list.

While we feel all of our attorneys at CECB are super lawyers and rising stars, here are the three included by Law & Politics to the 2009 Super Lawyers list and the two included to the 2009 Rising Stars list.

Cliff Brown is shareholder and in the Estate Planning Practice Group and concentrates his practice in the areas of estate planning, probate, trust litigation and related tax matters.

Cliff served as the 84th President of the Springfield Metropolitan Bar Association in 2006. In September 2003, he was appointed to the Board of Law Examiners by the Supreme Court. As a Board member, Cliff's role involves the investigation and determination of the character and fitness of individuals seeking admission to the bar, determining the qualifications of practicing attorneys from other states seeking to be admitted to the Missouri Bar, and in developing, administering, and grading the examinations of new applicants seeking admission to the bar.

Cliff's community involvement includes being a Member of the Board of Directors of Community Foundation of the Ozarks, a Member of the Ad Hoc Committee for the Developmental Center of the Ozarks, as well as being a member of the Board of Directors of the Burrell Center.

John Carnahan is a shareholder in the Transactional and Estate Planning Practice Groups of CECB. He concentrates his practice in the areas of tax planning, corporate transactions, estate planning, and business succession planning for family-owned businesses, which has also included providing advice and assistance in real estate acquisitions and development, financial institution organization and compliance, business and estate planning, and the acquisition and sale of businesses.

In 2005, the Missouri Senate confirmed John's appointment by Governor Matt Blunt to serve on the University of Missouri Board of Curators, representing the Seventh Congressional District. The Board of Curators is a nine-person governing body of a four-campus system including the University of Missouri-Columbia, the University of Missouri-Kansas City, the University of Missouri-Rolla, and the University of Missouri-St. Louis.

John is a member of the Springfield Metropolitan and American Bar Associations, as well as The Missouri Bar Foundation, and he has been active in Bar Association activities involving continuing legal education.

John E. Price is a shareholder in the Litigation Practice Group of Carnahan, Evans, Cantwell & Brown, P.C. He concentrates his practice in the areas of civil and business litigation, environmental law, corporate and real estate law and appellate practice.

John has significant experience in environmental law over the last 20 years. He has handled litigation with government agencies and private parties under the Clean Air Act, Clean Water Act, Superfund and toxic torts. He regularly advises business clients on environmental regulation, permitting issues and real estate transactions. He also has many years experience with large and complex real estate and business transactions, and with commercial litigation involving leases, contracts and insurance disputes. He has argued over 75 appeals in federal and state appellate courts.

He has served on the Boards of the Wilson's Creek National Battlefield Foundation, the Visiting Nurse Association, and Project Parkway in Springfield. Additionally, Mr. Price is currently serving a two-year term on the Springfield Sister Cities Association Board of Directors. He is a member of the Springfield Metropolitan and American Bar Associations, as well as the Missouri Bar.

Rodney H. Nichols is a shareholder in the Transactional and Litigation/Dispute Resolution Practice Group of Carnahan, Evans, Cantwell & Brown, P.C. He concentrates his practice in the areas of banking; creditor's rights; commercial, real estate and probate litigation as well as general corporate and business matters.

Rodney is a member of the Bank Counsel Section and Advisory Board of the Missouri Banker's Association, the Civil Practice and Procedure Committee of the Missouri Bar, the Federal Practice Committee for the Western District of Missouri, and previously served as Chairman of the Commercial Law and Insolvency Committee of the Springfield Metropolitan Bar Association. Mr. Nichols is also on the Springfield Metropolitan Bar Association's Federal Bench & Bar Committee, and has formerly served as Chair of the SMBA's Programs Committee.

Rodney also devotes a significant amount of time to the community as a member of the Board of Directors for the Developmental Center of the Ozarks and Ozark Greenways. In October 2004, Mr. Nichols was appointed by the Greene County Commissioners to serve as a Member of the Greene County Library Board of Trustees. In 2003, Mr. Nichols was recognized by the Springfield Business Journal with their "40 Under 40" award, for his outstanding contribution to the community and his profession. In January 2007, Mr. Nichols was appointed as a Member of the City of Springfield's Jordan Valley Park Tax Abatement and Tax Increment Financing Commission.

Ric Ashe is an associate in the Litigation Practice Group of Carnahan Evans Cantwell & Brown, PC. He concentrates his practice on a wide variety of business litigation, including non-competition agreements, trade secrets, shareholder disputes, distribution agreements and construction contracts, as well as general business matters.

Prior to joining the firm, Ric practiced for five years at the respected Portland, Oregon, law firm of Dunn Carney Allen Higgins & Tongue, LLP. A Missouri native, he received his undergraduate degree from Missouri State University before attending Northwestern School of Law of Lewis and Clark College in Portland, where he graduated cum laude. As a student, he received the prestigious Law Review Excellence Award and served as a research assistant for Professor Janet Steverson.

Ric is a member of the Missouri Bar, the Springfield Metropolitan Bar Association and the American Bar Association. He is also a member of the Oregon State Bar and the U.S. District Court for the District of Oregon.

S Corporation Distribution, Compensation & Medical Insurance Issues

by Frank Carnahan

The IRS is auditing a number of S corporation including compensation issues.

S corporations must pay reasonable compensation to shareholder-employees in return for services before non-wage distributions may be made. Wages are subject to FICA, FUTA and federal income tax withholding, while non-wage distributions are not. Officers are employees, and the fact they are also a shareholder does not change this. An officer not performing any services or only minor services and who is not entitled to compensation is not considered an employee. Several court cases support IRS authority to reclassify other forms of payments to a shareholder-employee as wages subject to employment taxes. Factors in determining reasonable compensation:

- Training and experience
- Duties and responsibilities
- Time and effort devoted to the business
- Dividend history
- Payments to non-shareholder employees
- Timing and manner of paying bonuses to key people
- What comparable businesses pay for similar services
- Compensation agreements
- The use of a formula to determine compensation
- Treating Medical Insurance Premiums as Wages

Heath and accident insurance premiums paid on behalf of 2% or greater shareholder-employees are deductible and reportable by the S corporation as wages for income tax withholding purposes on the shareholder-employee's Form W-2, but are not subject to Social Security or Medicare (FICA), or Unemployment (FUTA) taxes. The additional compensation is included in Box 1 (Wages) of the Form W-2, but not in Boxes 3 and 5. A 2% or greater shareholder-employee is eligible for an Adjusted Gross Income (AGI) deduction ("above-the-line") for amounts paid during the year for medical care premiums if the medical care coverage is paid by the S corporation and included in the shareholder's W-2, and the shareholder meets the other self-employed medical insurance deduction requirements (but not if the shareholder's spouse is eligible to participate in any subsidized health care).

Shareholders are responsible for tracking their stock and debt basis, which goes up and down based on the S corporation's operations. A shareholder cannot claim losses and deductions in excess of stock and debt basis. S corporations issue Schedule K-1 to shareholders reflecting the shareholder's allocable share (pro rata by stock ownership) of S corporation's income, loss and deductions. The K-1 does not state the taxable amount of the distribution, which is contingent on the shareholder's stock basis.

Shareholders must have adequate stock and/or debt basis, and also meet at-risk limitations and passive activity limitations to claim a loss and/or deduction. Stock basis begins with initial capital contributed or the initial cost of the stock purchased (the same as a C corporation), increased and/or decreased based on the flow-through amounts – income items increase stock basis, and losses, deductions and distributions decrease stock basis. Stock basis is adjusted annually in the following order as of the last day of the S corporation year:

- Increased for income items and excess depletion;
- Decreased for distributions;
- Decreased for non-deductible, non-capital expenses and depletion; and
- Decreased for items of loss and deduction.

Debt basis is computed similarly to stock basis with some differences. A shareholder is only allowed debt basis to the extent they personally lent money to the S corporation. A loan guarantee is not sufficient to allow the shareholder debt basis. If an S corporation repays reduced basis debt to the shareholder, part or all of the repayment may be taxable to the shareholder.

Non-deductible expenses reduce a shareholder's stock and debt basis before loss and deduction items. Non-deductible expenses in excess of basis are not carried forward. If the current year has different types of losses and deductions exceeding stock and debt basis, allowable losses and deductions must be allocated pro rata.

If an S corporation operated as a C corporation before making the S election, and has C corporation earnings and profits (E&P), distributions are non-taxable to the extent of the accumulated adjustments account (AAA), and then a dividend to the extent of E&P. The AAA tracks S corporation income taxed to a shareholder but not distributed, so that the income is only taxed once and not a second time when later distributed. Otherwise, non-dividend S corporation distributions are tax-free to the extent of shareholder's AAA and then stock basis (debt basis is not considered). Non-dividend distributions exceeding stock basis are taxed as a capital gain, usually a long-term capital gain (LTCG).

Losses and deductions not allowable in the current year due to basis limitations are suspended and carried forward indefinitely until basis is increased in subsequent years, or the shareholder disposes of the stock. Suspended losses or deductions retain their character.

Current year loss and deduction items are combined with the suspended losses and deductions carried over from the prior year, but should be separately stated on the Form 1040 Schedule E or other appropriate schedule on the return.

If stock is sold, suspended losses due to basis limitations are lost. The sales price does not have an impact on the stock basis. Stock basis should be reviewed in the year stock is sold or disposed of.

Wehr Family Donates Beautiful Antique Lady of Justice Statue

We would like to extend a special thank you to Bob Wehr and family for the beautiful antique Lady of Justice statue that was donated to John Carnahan and the firm. The statue can be found in the lobby of our Springfield office. The firm has enjoyed a long business relationship with the Wehr family and look forward to continuing the relationship for years to come.

CECB Carnahan, Evans, Cantwell & Brown, P.C.

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Founded in 1979, the law firm of Carnahan, Evans, Cantwell & Brown, P.C. has offices in Springfield and Branson, Missouri. An "A-V Rated" preeminent law firm by Martindale-Hubbell, our attorneys are engaged in the general business practice of law with an emphasis the following areas:

- Business Organization and Planning
- Corporate
- Estate Planning
- Probate
- Trust Administration
- Transactions
- Real Estate
- Taxation
- Employee Benefits
- Banking
- Commercial Litigation and Dispute Resolution
- Environmental
- Intellectual Property
- Arbitration and Mediation
- Franchise
- Mechanics' Liens and Foreclosures
- Pension and Profit Sharing
- Employment
- Zoning and Land Development

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