

O'NEIL, CANNON IS PLEASED TO ANNOUNCE THAT ATTORNEY DOUGLAS DEHLER HAS JOINED THE FIRM

O'Neil Cannon recently hired Attorney Douglas Dehler to expand its litigation group. Mr. Dehler's legal practice involves business litigation, class action litigation, whistleblower (*qui tam*) lawsuits, ERISA fiduciary litigation, and the representation of clients in a wide range of insurance matters, including insurance bad faith litigation. He has practiced law in the Milwaukee community for more than 20 years, since graduating *cum laude* from the University of Wisconsin Law School in 1991. Mr. Dehler graduated *cum laude* from Washington University in St. Louis, Missouri, where he received his Bachelor of Science in Business Administration in 1987.

During his legal career, Mr. Dehler served as vice-president and senior litigation counsel for a national health insurance company, where he supervised a staff of in-house attorneys, paralegals and local attorneys and defended the company in litigation throughout the country, including class action litigation. He also regularly advised senior management on risk management and operational issues arising in the claims and underwriting units of the company.

Mr. Dehler has been actively involved in various local bar and community organizations. He currently serves on the *pro bono* committee for the Eastern District of Wisconsin Bar Association, and has been commended by courts for his *pro bono* service. Mr. Dehler also has an interest in issues concerning children with autism spectrum disorders, and is a member of the national Autism Society, the Autism Society of Wisconsin, and the Autism Society of Southeastern Wisconsin.

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FIRMS ADVISE ZEON SOLUTIONS ON THE

ACQUISITION OF THE GRAND RIVER

Pentvia Partners is pleased to announce Zeon Solutions has acquired The Grand River. Zeon Solutions (located in Milwaukee, Wisconsin) and The Grand River (located in Ann Arbor, Michigan) provide contract software and development services and specialize in e-commerce, search optimization, content management and mobile applications. Zeon is more focused on industrial customers such as Brady Corporation and Grand River is more focused on retailers such as Gander Mountain and Eddie Bauer.

Pentvia Partners provided M&A advisory services to Zeon Solutions during this transaction and O'Neil Cannon provided legal assistance and deal advisory services.

Zeon Solutions and The Grand River brands will maintain their unique identities in the marketplace. Both are fast-growing companies: Zeon is an Inc. 500 firm with 250 employees and a compound annual growth rate of 30 percent during the past three years; The Grand River has 35 employees and a compounded annual growth rate of 125 percent during the past three years.

"Both organizations have complementary capabilities and deep eCommerce skill sets, so we see this as an outstanding opportunity to grow together," said Rupesh Agrawal, CEO of Zeon Solutions.

The combined firms have business-to-consumer and business-to-business experience in a wide range of vertical markets. Their greatest asset is a highly scalable strategic team with strong experience in eCommerce platforms, content management systems, software application development, creative and information design, user experience (UX) and usability, search engine marketing and optimization (SEM/SEO), analytics, social media solutions and more.

"As Zeon Solutions and The Grand River got to know one another, it became clear both companies provided services that were complementary," said Scott Robertson, The Grand River CEO and co-founder.

Pentvia Partners, LLC is a Mergers and Acquisition advisory firm working with closely held businesses in the lower-middle market. Pentvia's clients consist of growth-oriented companies considering a merger or acquisition strategy, divestiture of a product line, a need for equity capital, or desire to restructure debt.

O'Neil Cannon is a full-service legal practice that focuses on providing business law and civil litigation services to closely-held businesses and their owners. The Firm counsels clients in asset, stock or merger transactions, and the various tax, ERISA, labor and real estate issues that cut across virtually every deal.

MAIER CERTIFIED AS AN ESTATE PLANNING LAW SPECIALIST

Attorney Joe Maier is newly certified as an Estate Planning Law Specialist by the Estate Law Specialist Board, Inc., an organization accredited by the American Bar Association and affiliated with the National Association of Estate Planners and Councils.

To become Board-certified as an Estate Planning Law Specialist, an attorney must have devoted at least one-third of his or her practice to estate planning for a minimum of five years. In addition to passing a comprehensive examination in estate planning law, the attorney must also receive recommendations from five colleagues and must establish that he or she has at least 36 continuing legal education credits within the last three years.

Joe assists businesses, their owners and investors with employee benefit design and ERISA issues, executive compensation planning, income tax planning surrounding the creation, operation and liquidation of business entities and the creation, formation, merger and acquisition of businesses. Joe assists business owners and families in succession planning and estate planning.

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MORE HONORS FOR OUR ATTORNEYS

The new lists of *Super Lawyers*® and *Rising Stars* are out and O'Neil Cannon is proud to announce that 12 (approximately 40%) of our lawyers made the lists. The lists are published in the December 2011 edition of *Milwaukee Magazine*. Our lawyers making the list are:

Super Lawyers

- James G. DeJong
- Seth E. Dizard

- Peter J. Faust
- John G. Gehringer
- Dean P. Laing
- Gregory W. Lyons
- Patrick G. McBride

Rising Stars

- Chad J. Richter
- John R. Schreiber
- Jason R. Scoby

The lists of *Super Lawyers* and *Rising Stars* are limited to 5% and 2.5%, respectively, of the lawyers practicing in Wisconsin.

Milwaukee Magazine also published lists of the Top 50 Lawyers in Wisconsin and the Top 25 Lawyers in the Milwaukee area, and both Mr. Laing and Mr. Faust made those lists as well. This is the sixth consecutive year that Mr. Laing has made the list of the Top 50 Lawyers in Wisconsin, making him the only commercial litigator in Wisconsin to have done so.

As described in the *Milwaukee Magazine* article, the process used for assembling the *Super Lawyers* and *Rising Stars* lists is as follows:

First, we ask lawyers across the state to name the top attorneys they've personally observed in action. We also perform our own research to find outstanding attorneys who may have been overlooked by their peers. Once we have our candidate pool assembled, we access the background, credentials and experience of each lawyer. Specifically, we look at 12 indicators of peer recognition and professional achievement—things like experience, verdicts and settlements, transactions, clients, honors and awards.

The lawyers are then evaluated by a blue ribbon panel of peers within their primary area of practice. Before final selections are made, we divide the lawyers by firm size and chose the top lawyers from each group until we have a list that represents 5 percent of the lawyers in the state (*Rising Stars* lists are limited to 2.5 percent).

The list of Top 50 Lawyers in Wisconsin is comprised of the 50 lawyers in Wisconsin receiving the highest point totals in the nomination, research and blue ribbon review process. The list of Top 25 Lawyers in the Milwaukee area consists of the 25 lawyers in the Milwaukee area receiving the highest point totals in that same process.

ATTORNEY SCOBY REAPPOINTED TO SECOND TERM AS CHAIR OF MBA'S CORPORATE, BANKING AND BUSINESS SECTION

Attorney Jason Scoby of O'Neil Cannon was recently reappointed to serve as Chair of the Corporate, Banking and Business Section of the Milwaukee Bar Association ("MBA"). In this role, Attorney Scoby focuses on providing continuing legal education presentations and resources, as well as networking opportunities for attorneys and other professionals in the corporate, banking, and business field.

Some of the topics to be addressed in upcoming presentations may include:

- Choice of Business Entity and the Associated Business and Tax Implications
- Various Subjects in Mergers and Acquisitions
- Lending Issues
- Ethical Issues Involved in Business Transactions
- Contract Drafting

If you would like further information regarding an upcoming MBA event, or if you are interested in making a presentation for the MBA's Corporate, Banking and Business Section, please contact Jason at jason.scoby@wilaw.com.

Attorney Scoby is an associate at O'Neil Cannon, where he assists clients on a wide variety of corporate and business-related issues, including commercial transactions, mergers and acquisitions, general corporate law, franchising, contract preparation and negotiation, business entity selection, and regulatory compliance.

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LAING RECOGNIZED BY BEST LAWYERS AS

MILWAUKEE'S PERSONAL INJURY LITIGATION LAWYER OF THE YEAR

Best Lawyers®, the oldest and most respected peer-review publication in the legal profession, has named Dean P. Laing as the “Best Lawyers 2012 Milwaukee Personal Injury Litigation Lawyer of the Year.

After more than a quarter of a century in publication, *Best Lawyers* is designating “Lawyers of the Year” in high-profile legal specialties in large legal communities. Only a single lawyer in each specialty in each community is being honored as the “Lawyer of the Year.”

Best Lawyers compiles its lists of outstanding attorneys by conducting exhaustive peer-review surveys in which thousands of leading lawyers confidentially evaluate their professional peers. The current, 18th edition of *The Best Lawyers in America* (2012) is based on more than 3.9 million detailed evaluations of lawyers by other lawyers.

The lawyers being honored as “Lawyers of the Year” have received particularly high ratings in our surveys by earning a high level of respect among their peers for their abilities, professionalism, and integrity.

Attorney Dean P. Laing has been with the law firm of O’Neil Cannon for 28 years and leads the Firm’s litigation practice. In addition to representing Fortune 500 companies and other companies in their business litigation needs, he represents severely injured persons in prosecuting their personal injury claims.

Throughout his legal career, Mr. Laing has been frequently recognized by members of the Wisconsin bar and judiciary as one of the top trial attorneys in Wisconsin. He is board certified as a Civil Trial Specialist by the National Board of Trial Advocacy and a frequent author and speaker on various legal issues.

O’NEIL, CANNON, HOLLMAN, DEJONG AND LAING WELCOMES MEGAN EISCH

Attorney Megan Eisch recently joined the Firm’s Business Law and Banking and Creditors’ Groups. She assists secured and unsecured corporate or individual creditors and other entities with the work out of loans, leases and other obligations. Eisch also regularly represents receivers in state Chapter 128 Receivership proceedings, real estate foreclosures,

the wind-up of corporations, collection matters, and with the acquisition or disposition of business assets. She is a recent graduate of the University of Wisconsin Law School, J.D., *cum laude*, and is the senior Articles Editor of the *Wisconsin International Law Journal*.

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ATTORNEYS LAING AND MCBRIDE PUBLISH ANNUAL EVIDENCE CHAPTER

The 2011 edition of the *Annual Survey of Wisconsin Law* published by the State Bar of Wisconsin CLE Books has recently been released for circulation and this year's work includes another contribution by Attorneys [Dean P. Laing](#) and [Patrick G. McBride](#) in the area of evidence. The *Annual Survey* reviews significant Wisconsin judicial and legislative developments from 2010 and is organized by individual chapters addressing recent developments in a specific area of law. Attorney Laing has been the author or co-author of the "Evidence" chapter of the *Annual Survey* for the past 23 years and Attorney McBride has been the co-author for the past 10 years.

This year's chapter on evidence addresses issues regarding the use of expert testimony, including whether the statutory prohibition to the admission of preliminary breath test results was trumped when the results were used as a basis for an expert's opinion, and whether expert testimony was required at summary judgment in a breach of contract action regarding a computer-services agreement. The Wisconsin courts also determined whether the state could play an edited portion of a child's video statement during closing argument in a sexual-assault trial without making the child available for cross-examination after showing the video, and whether the state needed to preserve apparently exculpatory evidence consisting of threatening cell-phone voice messages for use by the defendant in establishing the self-defense standard in a homicide trial. In a civil action, the court of appeals considered whether an affiant demonstrated the requisite personal knowledge to establish the admissibility of account statements under the hearsay exception for records of regularly conducted activity.

The "Evidence" chapter summarizes these decisions and others as they impact the development of the law of evidence in Wisconsin. A full copy of the "Evidence" chapter

appearing in the *Annual Survey* can be found here. A copy of the *Annual Survey of Wisconsin Law* can be obtained through the State Bar of Wisconsin CLE Books at www.wisbar.org

IRS REVOKES TAX EXEMPT STATUS FOR 275,000 CHARITIES DUE TO LACK OF COMPLIANCE

The Pension Protection Act (PPA), passed by Congress in 2006, requires most tax exempt organizations to file an annual information return or notice with the IRS. Failure to file the required return or notice for three consecutive years results in automatic revocation of the organization's tax-exempt status. The IRS has provided a list of organizations whose tax-exempt status has been revoked for failing to meet the filing requirements for 2007, 2008, and 2009. Most tax-exempt organizations file their returns or notices and are unaffected by the automatic revocation. Those organizations whose tax-exempt status is automatically revoked may reinstate their status by following the process outlined on the IRS website.

Donations or charitable contributions made to any organization whose tax-exempt status has been automatically revoked, remain tax deductible so long as the donation or contribution was made prior to the publication of the organization's name on the list. After publication, however, organizations that do not reinstate their tax-exempt status may no longer receive tax-deductible contributions, and any donations or contributions they receive may be taxable.

Donors should check the IRS listing to ensure that their contributions will be tax deductible. To determine an organization's tax-exempt status or eligibility to receive tax-deductible contributions, donors should rely on the updated listing provided by the IRS, and should no longer rely on the previous listing in IRS Publication 78, nor the IRS determination letter issued to the organization before the date of automatic revocation. For an updated listing, [click here](#).

COURT FINDS IRAS EXPOSED TO CREDITORS IN BANKRUPTCY

The general rule in a federal individual bankruptcy is that IRAs and other qualified retirement assets are protected and such assets are not subject to the claims of the individual's creditors. However, in the case of Ernest W. Willis v. Deborah Menotte, Red Reef, Inc. the US Court of Appeals found an exception to that rule. In the Willis case the debtor used his IRA in a way that technically disqualified it for income tax purposes in 1994 and 1997. However, the IRS never caught the technical violations and the statute of limitation ran as to the IRS' claims. In 2007 Mr. Willis filed for a Chapter 7 Bankruptcy, long after the technical violations occurred. Nonetheless, the Bankruptcy Court and the US Court of Appeals ruled that the statute of limitation that applies for tax purposes had no relevance for bankruptcy purposes and the debtors \$1.5 million of IRA assets were exposed to creditors. The lesson that should be taken from this is that the statutory rules that create the tax and bankruptcy favored status of these IRAs and retirement accounts must be followed very carefully.