BEWARE OF MAINTENANCE AND REPAIR RESPONSIBILITIES IN COMMERCIAL LEASES

One of the most important aspects of a commercial lease is apportioning the maintenance and repair responsibilities for the leased premises. Maintenance and repair responsibilities vary greatly based on the type of lease, design of the leased premises, and negotiating power of the landlord and tenant.

At the outset, it is important to appreciate the structure of each lease. Generally speaking, there are two categories of leases based on how rent is calculated. On one end of the spectrum is the gross lease (sometimes called a "full-service lease"), which provides that a tenant's rental payment includes all expenses associated with the leased premises. On the other end of the spectrum is the net lease, which provides that a tenant's rental payment is net of certain expenses in association with the leased premises. In a net lease, the tenant reimburses the landlord for these expenses in the form of additional rent or pays the expenses directly.

Variations of the gross lease and net lease exist. A modified gross lease is more tenant-friendly and allows the landlord and tenant to negotiate which expenses relating to the leased premises should be included and excluded from the tenant's rental payment. A triple net (NNN) lease is the most common type of net lease, and generally provides that a tenant pays the landlord for its proportionate share of real estate taxes, insurance, and operating expenses (usually specifically defined) in addition to the tenant's base rental payment. An absolute net lease is the most landlord-friendly type of lease and apportions all risk and expenses associated with the leased premises, including all maintenance and repair responsibilities, to the tenant.

Chapter 704 of the Wisconsin Statutes governs landlord-tenant rights. Section 704.07 provides default rules for maintenance and repair obligations in the absence of contrary language in a commercial lease.

A landlord's obligations include:

- Keeping common areas in good repair;
- Keeping equipment that furnishes services (e.g., heat, water, elevator, air conditioning) to the tenant in good repair;
- Making all necessary structural repairs; and
- Repairing and replacing plumbing, electrical wiring, machinery, and equipment furnished with the leased premises.

Wis. Stats. § 704.07(2).

A tenant's obligations include:

- Repair and remediation for damage and infestation caused by action or inaction of the tenant; and
- Ordinary and routine maintenance and repairs for plumbing, electrical wiring, machinery, and equipment furnished with the leased premises.

Wis. Stats. § 704.07(3).

Typically, a landlord is responsible for the repair of structural and major component parts of the leased premises, as well as any replacements that would be considered capital expenditures, such as the roof, parking lot, and foundation. The tenant remains responsible for maintenance and ordinary repairs to items inside of the leased premises over which the tenant has control. In many commercial leases, however, a landlord may attempt to shift repair and replacement responsibilities to a tenant for items that exclusively service the leased premises. One common example is heating, ventilation, and air conditioning (HVAC) systems, which can carry considerable costs.

A good rule of thumb is that the longer the lease term and the fewer number of tenants in a particular building, the more likely it is that a tenant will take on additional maintenance and repair responsibilities. Landlords and tenants should be careful to clearly apportion these responsibilities to avoid ambiguity. For example, "operating expenses" should be clearly defined to avoid any misunderstandings between the parties.

Whether you are a landlord or a tenant, our experienced legal team at O'Neil Cannon can answer your lease questions and protect your interests.

EMPLOYMENT LAWSCENE ALERT: WORRIED THAT YOUR EMPLOYEE HAS THE FLU? OR IS IT CORONAVIRUS?! HERE ARE SOME THINGS TO CONSIDER

The recent world-wide coronavirus outbreak has, thus far, had a fairly limited impact in the U.S. However, health officials believe that it's not a matter of "if" the U.S. has an outbreak of the virus, but "when." The CDC has stated that the "[d]isruption to everyday life may be severe," which could include schools being closed, mass public gatherings being suspended, and businesses having their employees work remotely. Additionally, we're still well within the grasp of cold and flu season, so employers are going to have to deal with the impact of

employees needing leave illnesses of some severity. This raises a number of potential employment law concerns, and employers must consider the following:

- Wage and Hour.
    - Under the FLSA, an employee is considered exempt if they meet certain duties tests and receive compensation on a "salary basis." The FLSA regulations provide that, for an exempt employee to be paid on a "salary basis," the employee must receive his or her full salary for any week in which the employee performs any work without regard to the number of days or hours worked. However, a deduction may be made when an exempt employee is absent from work for one or more full days for sickness or disability if the deduction is made pursuant to a "bona fide" plan, policy, or practice of providing compensation for loss of salary occasioned by sickness or disability. The employer is not required to pay any portion of the employee's salary for a full-day absence for which they receive compensation under such plan or if they do not receive compensation under such plan because the employee has not yet qualified for the plan or has exhausted their leave allowance under the plan. Therefore, an exempt employee may be forced to take leave for such illness under the employer's bona fide plan. If they are not yet eligible or have exhausted their leave, an employer may deduct a full day's wages from an exempt employee's salary if that person does not report for work for the day due to sickness or disability. Such a deduction will not violate the "salary basis" rule or otherwise affect the employee's exempt status. If, however, the employee works only a partial day because of sickness or disability, the employer may not make deductions from the employee's salary for the lost time because an exempt employee must receive a full day's pay for the partial day worked in order for the employer to meet the "salary basis" rule. Time worked includes time worked from home.
    - Additionally, if the employer chooses to close due to concerns regarding the spread of disease, it cannot deduct the day's wage from an exempt employee's salary. It is the U.S. Department of Labor's ("DOL") position that an employer must pay an exempt employee his or her full salary for any week in which work was performed if the employer closes its operations due to a weather-related emergency or other emergency. The DOL's position is based, in part, on the FLSA's regulation that provides that deductions may not be made for time when work is not available. When it is the employer's decision to close its business because of an emergency, the DOL presumes that employees remain ready, willing, and able to work. Under such circumstances, deductions may not be made from an exempt employee's salary when work is not available. If deductions are made under such circumstances, the employer risks losing the exemption, thus subjecting it to potential overtime liability. If the employer's operation are closed for a full workweek, no salary must be paid. Employers are permitted to require that employees utilize their available paid time off during an employer-mandated office closure, whether for a full day or a partial day. However, if the employer does not provide paid time off or if the employee does not have available paid time off, the employer may not deduct from the employee's salary for the closure. The employer may not require that the

employee have a negative leave balance or make an already negative leave balance more negative as the result of requiring the employee to take paid time off for an office closure.

    - Non-exempt employees do not have to be paid for time not worked.

- FMLA.
    - The FMLA is clear that, ordinarily, the common cold and flu are not serious health conditions. However, more severe cases that require inpatient care or continuing treatment by a healthcare provider, and therefore meet the definition of serious health condition, do qualify. Therefore, employers need to be carefully tracking who is eligible for FMLA leave and why the employee needs time off and providing timely eligibility notices to employees. When in doubt, employers should err on the side of caution and provide a eligible employee taking time off for illnesses with an eligibility notice and certification of healthcare provider. Then, with the information provided by the employee's healthcare provider, the employer (potentially assisted by counsel) can determine whether the employee's particular illness meets the definition of a "serious health condition" under the FMLA. Additionally, eligible employees are entitled to FMLA for the care of a family member who has a serious health condition, so employees with spouses, children, or parents who are suffering from a severe flu or coronavirus may also be entitled to FMLA leave.

- Disability Discrimination.
    - Employees with certain health conditions may be more susceptible to other diseases, such as colds, flus, or the coronavirus. Therefore, employers may have to consider reasonable accommodations such as working from home or avoiding travel in order to help those employees avoid the risk of further infection. However, employers should use caution about requiring health screenings or otherwise inquiring about potential medical conditions, as this could also be a violation of the ADA and state disability discrimination laws.
    - If the employee is displaying symptoms of a contagious illness at work the employer can (and probably should) send them home, and that will not violate the ADA. If it turns out that the condition was a minor illness, it will not be considered a disability; and if the condition is severe enough to be considered a disability, then the employer was justified in protecting other employees from the direct threat that the contagious illness posed.

- OSHA.
    - Although OSHA has not issued any guidance specific to the coronavirus, under OSHA, employer have a general duty to furnish a place of employment that is free from recognized hazards that are causing or likely to cause the death of or serious physical harm to employees. To that end, employers should consider making hand sanitizer available, particularly in environments with public contact; making sure that surfaces and eating areas are cleaned and disinfected; and encouraging employees who are sick to stay home. Additionally, while the standard cold and flu are not reportable illnesses, OSHA has deemed the 2019 Novel Coronavirus a recordable illness when a worker is infected on the job. Therefore, employers need

to know whether their employees are infected, how they got infected, and fill out the appropriate OSHA Form 300 if necessary.

In planning for a pandemic, employers will have to consider how to maintain essential operations and services when necessary resources may not be available. In particular, employers will have to determine if core business activities can be sustained over an extended period of time when only a minimal workforce may be available. The U.S. Department of Homeland Security provides some steps employers can take now to ensure that their respective businesses can survive and continue to provide critical goods and services to the public. These steps include:

- Identify your company's essential functions, such as payroll or information technology, and identify the individuals that can perform them;
- Cross train non-essential employees to perform essential functions;
- Ensure sufficient essential resources are available at each worksite;
- Plan for interruptions of essential government services, such as mass transit;
- Update and modify sick leave policies and communicate with employees the importance of staying away from the workplace if they become ill;
- Establish policies and practices to allow employees to work from home;
- Collaborate with insurers, health plans, and major healthcare facilities to share your pandemic contingency plans and to learn about their capabilities and plans;
- Promote and maintain a healthy work environment by, for example, providing easy access to alcohol-based hand sanitizer products;
- Communicate with your employees about the threat of a pandemic and the steps that you, as their employer, are taking to prepare for it.

For more information on what your business can do to be prepared for a pandemic, visit the U.S. Department of Homeland Security's website www.ready.gov.

TAX AND WEALTH ADVISOR ALERT: PRESIDENT TRUMP'S BUDGET PROPOSAL EXTENDS THE TCJA TAX CUTS

President Trump unveiled a budget proposal for the 2021 fiscal year. Of note, the income tax and estate tax cuts provided in the Tax Cut and Jobs Act of 2017 which are scheduled to expire on January 1, 2026, are being extended in this proposal to 2035. This includes the increased estate tax exemption of $11 million per person, plus annual cost of living increases. It remains to be seen how Congress will respond to this proposal.

TAX AND WEALTH ADVISOR ALERT: NOT FEELING SO SECURE PART II: HOW THE NEW SECURE ACT MAY AFFECT YOUR RETIREMENT AND YOUR TAX SITUATION

The “Setting Every Community Up for Retirement Enhancement” Act (the SECURE Act), signed into law by President Trump on December 20, 2019, pointedly changes many requirements for employer-provided retirement plans, IRAs, and other tax-favored savings accounts. While some of the provisions of the SECURE Act may provide taxpayers with great tax savings opportunities, not all of the changes are helpful, and there may be steps taxpayers can take to minimize its impact. Below is a summary of the key provisions of the SECURE Act that taxpayers should be aware of now, especially since many of the provisions go into effect in 2020.

Repeal of the maximum age for traditional IRA contributions

Before 2020, individuals were prohibited from making traditional IRA contributions upon reaching the age of 70 ½. However, starting in 2020, the SECURE Act allows an individual of any age to make contributions to a traditional IRA if the individual has compensation, such as earned income from wages or self-employment.

This SECURE Act provision eliminates the age limitation, which previously prevented taxpayers older than 72 ½ from contributing to their IRAs. This will allow individuals working into their later years to increase, or catch up with, their retirement savings goals.

Required minimum distribution age raised from 70½ to 72

Pre-2020 retirement plan participants and IRA owners were typically forced to begin taking required minimum distributions, or “RMDs,” from their plan when they reached age 70½. The age 70½ requirement was first established in the early 1960s and, until the SECURE Act, had not been adjusted to account for increases in life expectancy.

Under the SECURE Act, the age at which individuals must begin taking distributions from their retirement plan or IRA is increased from 70½ to 72. Notably, RMDs for individuals who turned 70½ in 2019 are not delayed, and instead, such individuals must continue to take their RMDs under the same rules prior to passage of the SECURE Act.

Increasing the age at which distributions are required allows additional time for the IRA to

grow untouched. With many taxpayers remaining in the workforce longer, this provision might prove especially beneficial.

Partial elimination of stretch IRAs

If plan participants or IRA owners died before 2020, beneficiaries (both spousal and nonspousal) were generally allowed to draw from the account and pay taxes on their withdrawals over the beneficiary's life or life expectancy (in the IRA context, this is sometimes referred to as a 'stretch IRA').

However, under the SECURE Act, if a plan participant or IRA owner dies in 2020 or after, distributions to most ***nonspouse beneficiaries*** are generally required to be distributed within 10 years after the plan participant's or IRA owner's death. So, for those beneficiaries, the "stretching" strategy is no longer allowed.

Exceptions to the 10-year rule are allowed for distributions to beneficiaries who are (1) the surviving spouse of the plan participant or IRA owner; (2) a child of the plan participant or IRA owner who has not reached the age of majority; (3) a chronically ill individual; or (4) any other individual who is not more than 10 years younger than the plan participant or IRA owner. Beneficiaries who qualify under this exception may generally still take their distributions over their life expectancy (as allowed under the rules in effect for deaths occurring before 2020).

Overall, this change will cause much larger distributions during peak earning years, which will have a significant impact on the tax obligation of nonspouse beneficiaries. Many retirement and estate plans were created to benefit from the pre-SECURE Act "stretch" tax deferral, so the SECURE Act's elimination of the "stretch IRA" might change how you plan to pass on accumulated accounts, or could influence how you need to handle accounts that are passed down to you. For more discussion on this potential tax impact, see Tax and Wealth Advisor Alert: Not Feeling so SECURE: Proposed Law Could be Costly for Non-Spouse IRA Beneficiaries.

If you are interested in learning more about the SECURE Act and how it might affect your retirement and estate planning goals, please contact attorney Britany E. Morrison at O'Neil Cannon to discuss how we are able to assist you.

O'NEIL, CANNON, HOLLMAN, DEJONG AND

LAING ELECTS CHRISTA WITTENBERG AS SHAREHOLDER

O'Neil, Cannon, Hollman, DeJong and Laing is pleased to announce that Attorney Christa Wittenberg was recently elected as a shareholder of the firm.

Christa has been with the firm since 2014 as a member of the Litigation Practice Group. She assists businesses and individuals with prosecuting and defending a variety of civil litigation matters. Her practice includes complex contract disputes, trademark and copyright claims, shareholder disputes, inheritance disputes, class actions, personal injury cases, and fraud and conspiracy claims. Before joining the firm, she was a federal district court law clerk.

Christa will be a tremendous addition to the shareholder group, and we are proud to have her on our team.

THE WILAW QUARTERLY NEWSLETTER

Newsletter Article Highlights:

- Attorneys Christa D. Wittenberg and Grant C. Killoran Featured in Wisconsin Lawyer
- The Potential Impact of Post-Valuation Date Events on Gift Tax Valuations
- New Year – New Labor and Employment Law Developments Every Employer Should Know

Firm News:

- Attorneys JB Koenings and Erica N. Reib Elected as Shareholders
- Congratulations to Our Attorneys Listed in the 2019 Edition of Super Lawyers

Click the image below to read more.

NO-CONTEST CLAUSES

When Denver Broncos owner Pat Bowlen died in June 2019, he left behind a professional football franchise valued at more than $2.5 billion. The validity of his trust, wherein he named one of his seven children as chief executive after he passed, is being fought over in court by his children.

After Bowlen's death, his two oldest daughters, Amie Bowlen Klemmer and Beth Bowlen Wallace, filed a lawsuit challenging the validity of the trust. They argue that Bowlen was subject to undue influence when he executed the trust in 2009 and that he lacked the requisite mental capacity to create the trust. Bowlen lived with Alzheimer's Disease for several years before his death, and the trustees of his trust have run the NFL team since 2014 when Bowlen stepped down for health reasons.

Amie's and Beth's challenge is not without risk because of what is known as a "no-contest clause" contained within the terms of the trust document. The "no-contest clause" could cause them to receive nothing from their father's trust.

Simply put, a "no-contest clause" – also known as an "*in terrorem* clause" – in a will or trust seeks to punish a beneficiary who challenges the decedent's estate plan. Generally, the "punishment" for the beneficiary who challenges the will or trust is disinheritance. The threat of losing out on all or part of an inheritance is often enough to keep a beneficiary from challenging a will or trust with a "no-contest clause" in it.

Laws concerning "no-contest clauses" vary by state. Wisconsin has a statute that addresses the use of "no-contest clauses," explicitly permitting them but limiting their enforcement "if the court determines that the interested person had probable cause of instituting the

proceedings." That is, in Wisconsin, the court may decide not to enforce the provision if the court finds that the contestant had sufficient facts to justify why he or she made the contest, even if the contestant's challenge was ultimately unsuccessful. Of course, this means that a court could enforce a "no-contest clause" if the court finds that the challenger had no "probable cause" for bringing the challenge in the first place if the court upholds the will or trust as valid. Accordingly, under Wisconsin law, there is considerable risk involved in bringing a challenge to an estate planning document with a "no-contest clause" in it.

Bowlen's case is in Colorado, which explicitly allows "no-contest clauses" in wills but has no corresponding provision in statutes concerning trusts. Case law on the issue is also sparse, so in this situation, if Amie and Beth are found to be in violation of the "no-contest clause" and the trust is held to be valid, it is quite possible that they would forfeit their shares of the trust. On the other hand, if a court finds they had probable cause to challenge the trust, it's also possible that a court would decline to enforce the "no-contest clause."

EMPLOYMENT LAWSCENE ALERT: REVIEW YOUR COMPANY'S "TOP-HAT FILING" STATUS NOW TO AVOID INCREASED FORM 5500 PENALTIES

Companies that have entered into arrangements (1) to pay deferred compensation to key employees (including owners), or (2) to provide employee benefits specifically for apprentices or trainees should immediately determine whether a "top-hat filing" is required, and, if so, whether it has been properly filed with the Department of Labor. Two very recent legal developments—increased penalties and a new filing search tool—indicate that enforcement activity on top-hat filing compliance is increasing. Penalties for not filing can be extremely costly, and the penalties have been increased, effective January 15, 2020. Fortunately, a low-cost correction option is available for corrections made prior to a DOL assessment of penalties.

Top-Hat Overview

A top-hat filing is a short informational submission to the DOL that describes the company's contact information and the nature of the sponsored plan. It is legally required to be submitted with respect to any compensation arrangement for key management and owner employees (or employee benefit plans provided only to apprentices or trainees) that constitutes a top-hat plan. So named in apparent reference to gentility as evoked by Lincoln-era fashion standards, a top-hat plan is an agreement or plan maintained by an employer

primarily for the purpose of providing deferred compensation to a select group of key employees, apprentices, or trainees.

The term “select group of management or highly compensated employees” is not clearly defined, but must, instead, be determined in the context of the particular facts and circumstances that apply to the employer. Neither the IRS definition of “highly-compensated employee” or of “key employee” applies in determining whether a compensation arrangement is a top-hat plan. Instead, relevant factors include the duties and responsibilities of the employee and the level of the employee’s compensation as compared to the compensation of the employer’s work force, in general.

Top-Hat Filing – Required within 120 Days of Plan Effective Date

In general, all employer-provided benefits are subject to ERISA’s requirements, unless an exception applies. In the case of top-hat payment arrangements, DOL guidance has expressed that “certain individuals, by virtue of their position or compensation level, have the ability to affect or substantially influence, through negotiation or otherwise, the design and operation of their deferred compensation plan, taking into consideration any risks attendant thereto, and therefore would not need [all of] the substantive rights and protections of” ERISA. The DOL also permits this lower-protection status for arrangements that provide employee benefits (including health benefits) only to apprentices or trainees, or both.

In light of the reduced need for ERISA protections for these plans, the DOL authorizes an exemption from the otherwise-applicable ERISA mandates regarding participation, vesting, funding, and fiduciary rules. Importantly, an additional exemption from ERISA’s reporting and disclosure rules is also available, but *only if* a “top-hat filing” is submitted to the DOL within 120 days of the initial effective date of such plan.

Because ERISA’s reporting and disclosure rules include the requirement to file an annual Form 5500 to the DOL, this annual Form 5500 filing requirement continues to apply to a top-hat plan unless a top-hat filing has been timely submitted. Alternately, an initial failure to submit a top-hat filing can generally be corrected, retroactively, for a relatively small compliance fee.

Form 5500 Penalties at an All-Time High

An employer that fails to timely file a Form 5500 may be subject to a DOL penalty of $2,233 per day (as adjusted annually for inflation). This new penalty amount of $2,233 per day is effective January 15, 2020. (For the prior year, the penalty amount had been $2,194 per day). This is not a typographical error. The law applies these penalty amounts *per day* for each day past the required filing date(s). The penalties are cumulative and become exponentially large

for failures stretching over multiple years. While an aggregate penalty assessment could likely be negotiated downward by experienced ERISA legal counsel, an assessed DOL penalty for a late Form 5500 is guaranteed to be large.

The IRS imposes separate penalties for the failure to timely file a Form 5500, unless a showing of reasonable cause is made. Until recently, the IRS penalty was $25 for each day of the failure up to a maximum penalty of $15,000 per year. Under the Setting Every Community Up for Retirement Enhancement (SECURE Act) enacted on December 20, 2019, however, the IRS penalties for a late Form 5500 have increased tenfold to $250 per day, up to an annual maximum of $150,000. These increased IRS penalties apply for any Form 5500 due to be filed on and after January 1, 2020.

New DOL Top-Hat Filing Search Tool

Earlier this week, the DOL published a new online search tool to enable the public to search for top-hat filings. The search tool is available here. Results can be printed or downloaded to Excel.

Prior to the DOL making the search tool available, generally only benefits professionals and practitioners ever searched for top-hat filings, and then only via a website maintained by a private company that regularly obtained the information from the DOL through Freedom of Information Act Requests.

The issuance of the public DOL search tool is a positive development that will assist employers in confirming their top-hat filing compliance status. Of course, this increased access likely also signals increased DOL interest in enforcing late Form 5500 penalties for those employers that have not timely filed a top-hat statement. In light of the ease of searching, it will now be harder for employers to reasonably contend that they were unaware that a top-hat filing had not been submitted. Similarly, it is conceivable that plaintiffs' attorneys or disgruntled employees could use the tool themselves to determine whether a company is likely out of compliance with the top-hat filing, and therefore, the Form 5500 filing, rules. If this knowledge were used to inform the DOL, which, in turn, could trigger a penalty assessment, the penalty amounts could be devastating.

Correction Option

If you determine or suspect that your company has inadvertently failed to submit a top-hat filing for a covered top-hat plan, take steps right away to amend this oversight by submitting a delinquent filer voluntary compliance application. If you catch the error before the DOL has assessed a penalty, then you can retroactively correct the issue for a fee of only $750 for a single year (or a maximum of $1,500 for multiple years). The IRS generally accepts this same correction method as sufficient to avoid the separate IRS Form 5500 penalties, as well.

Indeed, this DOL correction method often works to abate the IRS penalties after these have already been assessed.

Conclusion

It is common for companies that implement deferred compensation arrangements to consider the tax implications of such arrangement, including, for example, the application of Internal Revenue Code Section 409A. Equally important, however, is consideration of the other federal law that may govern such arrangements—ERISA. It is simply not true that all compensation agreements for key employees are exempt from ERISA's requirements. Failure to anticipate this reality—and to submit a top-hat filing when required—exposes the employer to significant Form 5500 penalties.

To avoid these penalties, check on your company's top-hat filing compliance now. The attorneys of the OCDHL Employment Law Team can assist you with assessing whether your company's key employee compensation agreements constitute top-hat plans within the meaning of ERISA, or whether an exemption may apply. If you maintain a top-hat plan for which no top-hat filing was ever submitted, we can assist in correcting the inadvertently missed prior filings, thereby potentially eliminating the existing exposure to thousands of dollars.

ATTORNEYS GRANT KILLORAN, CHRISTA WITTENBERG, AND CHRIS KEELER SPEAK AT STATE BAR OF WISCONSIN'S ANNUAL CONSTITUTIONAL LAW SYMPOSIUM

Grant Killoran, Christa Wittenberg, and Chris Keeler of O'Neil, Cannon, Hollman, DeJong and Laing's Litigation Practice Group recently presented at the State Bar of Wisconsin/Pinnacle's "Annual Constitutional Law Symposium 2019" in Pewaukee, Wisconsin.

Attorney Killoran was the Chair of the symposium and presented on Third Amendment issues. Attorney Wittenberg moderated and presented as part of a panel discussion on due process issues related to public health actions to prevent the spread of contagious diseases. Attorney Keeler co-presented on constitutional issues relating to the incarceration of juveniles.

Attorneys Killoran, Wittenberg, and Keeler were joined at the symposium by speakers from around Wisconsin and the country to discuss various constitutional topics and issues.

Attorney Killoran is a shareholder with the law firm and is the Chair of its Litigation Practice Group. He has significant and diverse trial experience representing clients in Wisconsin State and Federal Courts, and courts around the country, focusing on complex business, health care and employment law disputes.

Attorney Wittenberg is a member of the Litigation Practice Group. She assists businesses and individuals with prosecuting and defending a variety of civil litigation matters, including complex contract disputes, trademark and copyright claims, inheritance disputes, class actions, personal injury cases, and fraud and conspiracy claims. As a former federal district court law clerk, Attorney Wittenberg is intimately familiar with litigation and procedures in federal court. She has also litigated matters in state court, as well as resolved cases through mediation prior to litigation.

Attorney Keeler is a member of the Litigation Practice Group. He concentrates his practice on general business law and complex business litigation by assisting clients with a variety of business and development needs. Additionally, Attorney Keeler devotes a portion of his practice to immigration law, with an emphasis on employment visas and humanitarian matters.

ATTORNEY JOSEPH GUMINA FEATURED IN MERIT SHOP CONTRACTOR

Recently, the *Merit Shop Contractor* magazine featured Attorney Joseph Gumina's safety article on construction contractor compliance with OSHA's fall protection standard (29 C.F.R. § 1926.501). In his article, Attorney Gumina discusses the general requirements of OSHA's construction industry fall protection standard. Despite the simple requirements of the standard, OSHA's fall protection standard continues to be the most frequently cited OSHA standard in the construction industry. Attorney Gumina discusses methods to eliminate, prevent, and control fall hazards on the worksite with a special emphasis on fall protection training so that employees can avoid fall hazards and contractors can achieve effective safety compliance.

Read the full article here.