

LOMMEN ABDO STRENGTHENS ITS LITIGATION PRACTICE

Mike Moline, a national construction litigator, and Mike Leonard, a former Seventh Circuit Court of Appeals law clerk, have joined Lommen Abdo. Mike Moline handles Andersen

Windows construction litigation throughout the country and also represents the Science Museum in construction litigation matters. Mike Leonard is a new litigation associate. He graduated from the University of Chicago Law School in 2011. More.

Lommen Abdo welcomes both Mike Moline and Mike Leonard to the firm.



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Annual

Fstate

Planning

Update

2013 Estate Planning Update

2013 proved to be a very busy year for the Minnesota Legislature, and several of the new laws have a direct impact on estate planning. Read some of the highlights on the Minnesota gift tax, estate taxes and other significant changes to Minnesota estate planning laws. More.

If you have questions about our estate planning practice, contact <u>Karen Schlotthauer</u>.

LOMMEN ABDO'S BREWERY & DISTILLERIES TEAM

Minnesota is experiencing a craft beer boom! Everywhere you look and in anything you read, you will likely see something about a new brewery coming to town or an existing brewery's expansion. On top of that, several distilleries are in the works and making headlines. Lommen Abdo is proud to represent several existing and new craft breweries and distilleries. These businesses face a number of legal issues from the outset, including choice of entity, trademark protection, fundraising, leasing, and licensing. Our "brewery law" team consists of attorneys Left O'Brien (corporate, real estate, securities, licensing), Stacey DeKalb (employment) and Tim Matson (trademarks). More.

Lommen Abdo sponsored the third annual St. Croix Valley Rotaract's Brew



Review in River Falls, Wisconsin. The event included over 70 local brews from western Wisconsin and eastern Minnesota, along with live music, silent auctions, raffles, appetizers and desserts. The event was well attended and one large beer distributor said the Brew Review was one of the top beer tastings she attends each year. A sampling glass which attendees received is shown at left.







Tim Materia

THE SEC'S NEW GENERAL SOLICITATION RULE: WILL IT HELP BREWERIES RAISE FUNDS FASTER?

Of all the legal issues involved with starting a brewery, none is more complicated, cumbersome, time consuming and costly than obtaining equity capital. That's due to the requirements – or should I say, restrictions – imposed by federal and state securities laws. More.

If you have questions about our brewery law practice, contact <u>Jeff O'Brien</u>.

ACCOLADES

Bob King was recently inducted as a Fellow of the American College of Trial Lawyers at a ceremony in San Francisco. The College is composed of the best of the



trial bar from the United States and Canada. Fellowship is extended by invitation only and cannot exceed



one percent of the total lawyer population of any state or province.

More.

BEST LAW FIRM RANKINGS

U.S. News & World Report and Best Lawyers, for the fourth consecutive year, has announced that the Lommen Abdo Law Firm is included in the 2014 "Best Law



Firms" rankings. Lommen Abdo's appellate practice received a national ranking in the 2014 lists. More.

EMPLOYERS MUST REVISE APPLICATIONS

Now is the time to review your existing employment applications and bring them into compliance with Minnesota's new "Ban the Box"

law, which becomes effective January 1, 2014.

The new



law prohibits Minnesota private employers from inquiring into the criminal record until the applicant has been selected for an interview or before a conditional offer of employment is made to the applicant. More.

If you have questions about our employment law practice, contact Stacey DeKalb.



DETERMINING MINNESOTA RESIDENCY FOR TAX PURPOSES

In the last edition of LA Law News we included an article titled <u>Determining Minnesota Residency for Tax Purposes</u>. A *Star Tribune* article on the same topic, "<u>The risks of fleeing state taxes</u>" featured Lommen Abdo attorneys Bob Abdo and Jeff O'Brien.



Bob Abdo provides the following update on the topic: As the bar becomes more familiar with the Minnesota 2013 Omnibus Tax Act, we are learning about the new Minnesota Gift Tax provisions. The tax to any individual resident or non-resident is 10% of the amount of any transfer of property by a taxable gift made after June 30, 2013. A transfer made before June 30, 2013 is not a taxable gift. There is a \$1 million lifetime gift tax exemption for each person *if* that person lives three years after a gift which is made after June 30, 2013 *and* a \$1 million estate tax exemption. So a person's assets could be free of Minnesota tax up to a total of \$2 million if one lives three years after a gift. It is important to know that the gift tax and estate tax exemptions are not combined as in the Federal Unified Credit of \$5.25 million. That is, if one doesn't use the gift tax exemption, it isn't added to the estate tax exemption on death. Therefore, each married person is entitled to both exemptions for a possible \$4 million in addition to an annual \$14,000 per gift per recipient for each married or single person.

If you have questions about The 2013 Omnibus Tax Act or other tax issues, contact <u>Bob Abdo</u> or <u>Jeff O'Brien</u>.

ASK UPSIZE

Upsize Minnesota Magazine is linking small business owners with experts to provide helpful tips in areas of common concern. The following Ask Upsize segments recently appeared:

[Q] I am a divorced small business owner in Minnesota with a net worth of approximately \$3,000,000. How will the new Minnesota estate and gift tax affect my ability to leave my estate to my children with minimum gift and estate taxes? Get the answer. Contact Glenn Kessel if you have questions about estate and gift tax laws or another business issue.

[Q] My employer just gave me stock I can keep if I stay there two years. Is it taxable? Get the answer. Contact Tom Dougherty if you have questions about the laws concerning the taxability of stock issued in lieu of wages or another tax issue.

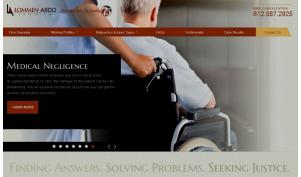
LOMMEN ABDO NEWS

Ken Abdo and client Steven Greenberg were featured in a news story which appeared on National Public Radio's All Things Considered. Read the article, "<u>Taking Back 'Funkytown': Songwriters Prepare for a Custody Battle"</u> or <u>listen to the news story</u>. The duo also were featured in an article which appeared in *Minnesota Lawyer*, "<u>Songwriter seeks master recording of hit 'Funkytown'</u>."

Jeff O'Brien has appeared on "The Business Forum Show" with Host Kevin Hunter twice in the last couple of months: first discussing the value of a trademark, how to register it and the benefits of having a registered trademark [<u>listen</u>] and discussing the entity choices you can make as a new business; the differences between them, specifically LLCs and S-Corporations [listen].

Lommen Abdo and ThinkLegal received a Your Honor award for website redesign by the Minnesota Legal Marketing Association. The award was for the redesign of Lommen Abdo's Minnesota MedicalMalpractice.com website (shown at right).

Mickey Webb and Heather Huseby, who spoke at the September Executive Women's Council luncheon, were



featured in a *Finance & Commerce* article, "<u>Entrepreneurial: Learning the lessons of leadership</u>." Lommen Abdo is a sponsor of the Executive Women's Council.

Bob Abdo was quoted in Neal St. Anthony's Star Tribune, column, "Revenue commissioner says business tax cuts and reforms may be in the 2014-15 mix."



Lommen Abdo is a sponsor of the <u>2014 Beer Dabbler Winter</u> <u>Carnival</u> which takes place on January 25, 2014 at the Midway in the State Fairgrounds. Sample 150 local, regional and national craft beers with live music and gourmet food.

SUCCESS STORIES

Seven years after the petition for compensation was filed on behalf of minor Karl Paluck for injuries he sustained following receipt of five vaccines, he has won his right to compensation. Karl Paluck was born with a mitochondrial disorder that remained undiagnosed until after his vaccine injury. More.

Toys for Tots Drive

Join Lommen Abdo in their eighth annual Toys for Tots drive. If you'd like to participate, bring a new, unwrapped toy to our Minneapolis office before December 19th to have it included in the drop-off.





CLIENT HIGHLIGHTS

Jonny Lang was featured in articles in the <u>Star</u> <u>Tribune</u> and <u>Pioneer Press</u> in the days before his Minneapolis concert following the release of his new album "Fight For My Soul." Jonny is shown at right after his State Theater show with his tour manager, Greg Classen (left), and his attorney, Lommen Abdo's Ken Abdo (right).



11 Wells Spirits (formerly known as Mill City Distilling) was featured in a *Star Tribune* article, "Coming soon to old Hamm's brewery in St. Paul: A distillery."

Urban Growler was featured in a Star Tribune article, "St. Paul joins craft beer craze."

WINNER OF THE MINNESOTA CUP ANNOUNCED

The grand prize winner of the 2013 Minnesota Cup is Preceptis Medical, Inc., a medical device manufacturer which developed surgical tools to reduce pain and surgical time for pediatric patients in ear tube procedures. Lommen Abdo is a sponsor of the Minnesota



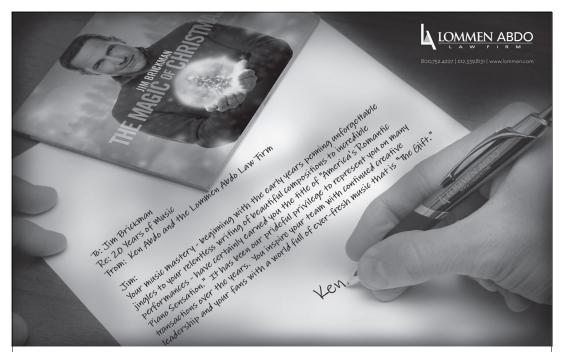
Cup. Dan Young again served as a judge of the event and was a blogger in the months before the final decision was announced. More. Read the Star Tribune article on the Preceptis and the division winners.

Lommen Abdo has become a member of the <u>President's Club</u> at the University of Minnesota. Lommen Abdo is being recognized for their support of the Minnesota Cup and the University of Minnesota.





A group from Lommen Abdo ran and walked the 5K at the Twin Cities Marathon on October 5th. Also, Jamie Johnson (shown second from left in the above photo) won his age division at the 10k run at Pepperfest in North Hudson this fall.



This ad appeared in the November 9 *Billboard*, accompanying a feature on our client, Jim Brickman.

SEMINARS

Small business owners gathered on November 19th for the Focus on Prevention seminar presented to small business owners by Lommen Abdo Law Firm in conjunction with Upsize Minnesota Magazine. Stacey DeKalb and Tom Dougherty described the differences between employees and independent contractors, Keith Broady discussed arbitration clauses in contracts and Jeff O'Brien presented on social media and your workforce.

Beth Ewen, Editor of Upsize Minnesota Magazine welcomed the group to the Focus on Prevention seminar, shown in the first image below, with Tom and Stacey waiting in the wings.



Keith Broady and Jeff O'Brien are shown below during their presentations.





The Executive Women's Council of the Minneapolis Chamber of Commerce presented "Brand, Leadership & You" at Rock Bottom Brewery on November 13th. Jan Malcolm, of Courage Kenny Foundation, and Roshini Rajkumar, Communication Coach and WCCO Radio Host, discussed branding on both a corporate and personal level. Lommen Abdo is a sponsor of the Executive Women's Council.

WHO'S WHO AT LOMMEN ABDO?

Leah Isakson is a litigation associate in our Hudson, Wisconsin, office. She joined Lommen Abdo in May of 2012 and was delighted to have the opportunity to return home to the St. Croix Valley to build her practice in Hudson. Leah is a proud "double Badger," having received both her undergraduate degree (Comprehensive Honors in Political Science, History, and Legal Studies in 2008) and law degree (Concentration in Family Law in 2011) from the University of Wisconsin in Madison. As a student at UW, Leah worked in the Wisconsin Assembly, interned for her State Senator, worked at the Wisconsin Trust Account Foundation, interned in the Federal Relations Division at Qwest Communications (now CenturyLink) in Washington, D.C., and interned at the Wisconsin Supreme Court. During law school, Leah was a summer law clerk in the Medicaid Fraud Control Division at the Wisconsin Department of Justice in Madison and at Hale, Skemp, Hanson, Skemp and Sleik in La Crosse. She was an associate at Hale Skemp prior to joining Lommen Abdo.

Leah's practice focuses on providing practical solutions and efficient representation to her litigation clients in a number of practice areas. Leah diligently represents individuals in family law matters, including divorce, paternity, child support, custody, visitation rights and prenuptial agreements. She represents insurance companies and their insureds in claims resulting from motor vehicle accidents, property damage, and commercial liability, and also represents insurance companies in insurance coverage litigation. In addition to her family law and insurance defense work, Leah's practice also includes Wisconsin



appeals, representing homeowners' associations in disputes with members, representing homeowners and landowners in "bad house" and adverse possession cases, defending individuals in civil disputes, and representing individuals injured in motor vehicle accidents and other accidents.

Leah and her husband, Ian, a licensed banker/brokerage associate at Wells Fargo, have two young daughters, Grace (age 2) and Lydia (age 1), to keep them very busy. Leah is a devoted fan of the Green Bay Packers and Wisconsin Badgers. When she isn't teaching her girls the words to "On Wisconsin," she enjoys family outings to the numerous parks the St. Croix Valley has to offer. Leah also serves as the President of Heritage Greens Single Family Homeowners' Association in Hudson and is involved with her daycare parents' organization, church and the local bar association.

LOMMEN ABDO ON REAL ESTATE RADIO HOUR

Lommen Abdo sponsors the Real Estate Radio Hour, heard Saturdays mornings on WCCO 830 AM. The show discusses any and all topics relating to real estate, often with quests.

Jeffrey C. O'Brien is featured weekly in a segment called the "Legal Minute." <u>Visit our web site</u> to hear Jeff talk about a wide variety of topics, such as Subdivision Regulations or Fraud Claims and Cancelled Contracts for Deed.

WATCH US

We've been featuring videos about Lommen Abdo attorneys and our practice areas. In this edition Karen Schlotthauer explains the definition of trusts in a ReelLawyers.com video.



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LA Law News contains both information about the Lommen Abdo Law Firm and current legal issues. LA Law News articles focus on broadly applicable legal principles. Readers are cautioned that any information contained in the newsletter should not be acted upon without professional advice. Contact your Lommen Abdo lawyer for the specific law in your state.

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