General Corporate,
Business Planning
and
Commercial Transactions









# GIARMARCO, MULLINS & HORTON, P.C.

ATTORNEYS AND COUNSELORS AT LAW

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# General Corporate, Business Planning and Commercial Transactions

As general counsel for large and small businesses, our Business Practice Group helps clients pursue opportunities while minimizing risk. We help clients make better decisions by identifying and quantifying the costs and expenses they will incur, and the risks of the situations they face, and the sometimes far-reaching impact of actions they take. Some of the services we provide are listed below:

- Selection and design of business entity, including analysis of tax and non-tax issues
- Formation of corporations, limited liability companies and other business organizations
- Business reorganization, liquidations, and dissolutions
- Mergers and acquisitions
- Real estate negotiation and documentation for leasing, acquisition and financing transactions, tax appeals, and other real estate contracts
- Buy-sell agreements and other separation agreements among business owners
- Family and non-family business succession planning
- Qualified retirement plans, deferred compensation, and heath, life, disability, and other welfare plans.
- Non-qualified executive compensation plans, phantom stock plans, stock appreciation right plans, and option plans
- Contracts with employees, agents, sales representatives, and independent contractors
- Commercial contracts, such as purchase orders, sale confirmations, and terms and conditions
- Intellectual property licenses and contracts, such as software licenses, software development agreement, and web page design and maintenance contracts
- Franchise and distribution law, including franchise agreements, offering circulars and related contracts, franchise registrations, and franchise litigation

When handling projects such as these, we are responsive to budget and time constrains imposed upon our clients, to complete transactions in a timely and value conscious manner. In representing clients we use a team approach, working with our clients, accountants and other professional advisors, respecting their fields of expertise, to ensure the delivery of services that represent the product of our combined expertise.

### **Business Practice Attorneys**

William H. Heritage, III Board of Directors, Chair, Business Practice Section

Mr. Heritage concentrates his practice in the areas of mergers and acquisitions, business formation, planning and transactions, corporate law, health care law and real estate law. He has 20 years of experience in dealing with complex business and commercial transactions within a broad range of industries including the representation of small to large privately-held businesses.

**William H. Horton** Board of Directors, Chair, Business and Commercial Litigation Sections

Mr. Horton has been trying lawsuits for over 25 years, primarily in the areas of business and commercial disputes, employment law, and real estate. Many cases involve the automobile industry. He is certified as a Civil Trial Specialist by the National Board of Trial Advocacy.

**Bruce W. Haffey** Board of Directors, Corporate Mr. Haffey has handled complex business transactions for small and middle market business clients for over 25 years. He practices primarily in the areas of business planning, commercial transactions, mergers and acquisitions, franchise law and taxation.

**George D. Mercer** Chair, Construction Law and Real Estate Sections

Mr. Mercer concentrates his practice in the areas of real estate law and mortgage lending. He has closed sophisticated real estate financing transactions involving economic development bonds, tax abatements, taxable notes, securitized loans, master leases and ground leases.

**Gregory J. Gamalski** Real Estate and Business Mr. Gamalski concentrates his practice in the area of real estate law, primarily working with residential builders and developers on condominium and land development matters.

**Dennis M. Rauss** Business, Employment and Real Estate Mr. Rauss concentrates his practice in the areas of business litigation, real estate, employment and family law.

George A. Contis Construction and Real Estate
Mr. Contis concentrates his practice in the areas of, real estate
acquisition and development, construction, mortgage and
end-loan lending, participation loans, commercial and
industrial leasing for landlords and tenants (including master
leases, ground leases and subleases) and business planning.

**Paul A. Thursam** Real Estate and Corporate
Mr. Thursam is an Associate in the firm's Business Practice
Group, and Real Estate Practice Group. Mr. Thursam's legal
experience is broad, and includes all matters of real estate
litigation and transactions, contract drafting, leases, business
disputes, conveyancing, Uniform Commercial Code, and
banking transactions and litigation. His clients are typically
landlords, small business owners, banks, and borrowers.

John A. Anderson Health Care and Corporate
Mr. Anderson's practice areas include handling loan workouts
related to commercial loans, primarily from the lender side,
both in and outside of bankruptcy, as well as forbearance
negotiations including forbearance agreements, commercial
foreclosures and Claim and Delivery matters.

# **Alexander Lebedinski** Business Transactions and Immigration

Mr. Lebedinski concentrates his practice in the areas of corporate and international law, business transactions and immigration law. He develops and implements strategies for permanent residence, naturalization and other related matters.

Mark S. Papazian Family Law, Real Estate and Corporate Mr. Papazian is a partner in the firm's litigation department, specializing in banking, business, corporate, commercial transactions, real estate and family law. He has represented individuals in corporations dealing with shareholder disputes, banking relationships, real estate development and litigation. He has also represented several of Michigan's most prominent business leaders in divorce matters.

**Kara S. Ferrara** Real Estate and Corporate
Ms. Ferrara is a member of the firm's Business Practice and
Estate Planning group, providing our clients assistance with
estate planning, probate and trust administration and other
tax related matters.

**John McNew** Real Estate and Corporate
Mr. McNew concentrates his practice on corporate law, commercial transactions, mergers and acquisitions, real estate transactions, business formation, information and technology transactions and digital media issues. His clients include startups and small and middle market businesses.

**Peter J. Sarkesian** Of Counsel, Corporate, Securities and Real Estate

Mr. Sarkesian concentrates his practice in corporate, securities, and real estate law. He has been called upon to represent numerous clients in public and private offering transactions, matters of business acquisitions and dissolutions, ownership disputes, and general business transactions

## Additional Expertise

#### **Employment and Labor**

- Employment discrimination claims
- Breaches of contractual restrictions
- Workplace harassment claims
- Wage claims and collective action
- ERISA claims for benefits and for breach fiduciary duty
- Family and medical leave act claims
- Breach of employment contract lawsuits
- Strategic analysis
- Due diligence
- Preliminary agreements
- Transaction planning
- Negotiation and documentation
- Financing
- Closing and post-closing

### **Business Litigation**

- Appeals
- Banking And Finance
- Business
- Breach of Contract
- Broker-Dealer
- Business Torts
- Class Actions
- Computer Hardware and Software
- Education/Schools
- Employment
- Environments and Energy
- Family Law
- Manufacturing Disputes
- Municipal Law
- Personal Injury
- Probate
- Product Liability
- Real Estate
- SecuritiesTrusts
- Wills