

## About the Supplement Authors

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**Michael C. Ablan** of the Michael Ablan Law Firm, S.C. is a 1974 graduate of Marquette University Law School and holds a degree in Business Administration from Gustavus Adolphus College (1971). He is a member of the Wisconsin and Minnesota State Bars and practices in both states. Mr. Ablan is also admitted to practice in the United States Tax Court and the United States Court of Appeals for the Seventh Circuit. His emphasis in practice is on business, tax, real estate, trusts and estates and personal injury settlements. He has taught for 26 years in business law, business startups, healthcare administration law and administrative law in LaCrosse at the University of Wisconsin (both graduate and undergraduate), Viterbo University, and Western Wisconsin Technical College.

**Brett J. Armstrong** is a principal and the chief financial officer of Trident Contract Management, LLC. He received his BBA in Finance (1992), JD (1996) *cum laude*, and MBA in Accounting (1999) from University of Wisconsin-Madison. He was formerly an analyst with Madison Valuation Associates (now Capital Valuation Group). He is a member of the Technology Financial Officers Roundtable. Mr. Armstrong serves on several boards and advisory boards for privately held businesses and charitable organizations. He was the recipient of the CALI Excellence for the Future Award for Limited Liability Law (1995). Mr. Armstrong was also an intern for the Honorable Robert D. Martin, Chief Judge United States Bankruptcy Court, Western District of Wisconsin.

**Peter C. Christianson** is a partner in the Madison office of DeWitt, Ross & Stevens, S.C., where his practice emphasizes the representation of trade and professional associations and corporations before the Wisconsin Legislature, the Governor's office, and state administrative agencies. He is a frequent lecturer on Wisconsin's lobby, ethics, election, and campaign finance laws. He was a regional editor and author of the Wisconsin chapter of *Lobbying, PACs, and Campaign Finance 50 State Handbook*, published by Thomson West (1994 through 2009 editions). A graduate of UW-Madison (1971) and the UW Law School (1977), he served as chair of the national board of directors of the

Wisconsin Alumni Association in 2009–2010, and is a member of the UW Foundation and its Bascom Hill Society.

**Reginald A. Emshoff** is president of Capital Valuation Group, Inc. (formerly Madison Valuation Associates). He obtained his B.S. from the University of Wisconsin-Madison and his J.D. from the University of Wisconsin Law School. For more than 25 years he has specialized in the area of privately held business equity valuations and has extensive experience in testifying as an expert in both state and federal courts on the topic of business valuation and business damages. Mr. Emshoff has taught many seminars for lawyers, judges, students, and business owners. He is a member of the State Bar of Wisconsin and serves on the boards of local nonprofit community service organizations.

**Andrew J. Guzikowski** is a shareholder in the Milwaukee office of Godfrey & Kahn. His practice emphasizes securities (corporate and transactional) and public finance law. He received his undergraduate degree from the University of Wisconsin–Milwaukee and his J.D. from the University of Wisconsin Law School (cum laude). Mr. Guzikowski is a member of the National Association of Bond Lawyers, the Milwaukee Bond Club, Inc., and the State Bar of Wisconsin, where he serves on the Board of Directors of the Business Law Section.

**Emory Ireland** is a partner with Foley & Lardner LLP and a graduate of Yale College and Stanford Law School. He has been chairman of the State Bar of Wisconsin's committee on standard forms of legal opinions, chairman of its subcommittee on Revised Article 9 of the Uniform Commercial Code, chairman of its subcommittee on Revised Article 5 of the Uniform Commercial Code, and a member of the board of directors of its Business Law Section. He has also received the President's Award from the State Bar of Wisconsin. Mr. Ireland is a member of both the Wisconsin and Illinois bars.

**O.K. Johnson, Jr.** is a retired banker who currently maintains a solo law practice, concentrating on commercial and banking matters. He received his undergraduate degree from Lawrence University and his law degree from the University of Wisconsin Law School. Mr. Johnson has been active in Wisconsin legislative matters, including passage of the Uniform Commercial Code, UCC Statewide Lien System Council, UCC Financing Statements, Wisconsin Consumer Act, Construction Lien Law, and Small Claims Act. In 1964, he founded the Wisconsin Bankers Association Lawyers Drafting Team, which developed the forms,

instructions for use, and various banking materials still in use today. Mr. Johnson donates his time to developing professional advisory teams for businesses, individuals, and families, while serving some of them in administrative roles. Mr. Johnson also serves as an expert witness in banking cases and is on the boards of various charitable foundations. Mr. Johnson currently serves as a public-service special prosecutor for the Ozaukee County District Attorney's Office.

**Lisa R. Lange** is a partner in the Madison office of Whyte Hirschboeck Dudek S.C., where her practice is concentrated in the areas of commercial and public finance, securities, and other corporate matters. Ms. Lange represents borrowers, lenders, underwriters, issuers, buyers, and sellers in a variety of business transactions. She received a B.B.A. in finance in 1992 from the University of Wisconsin–Madison and a J.D., *cum laude*, Order of the Coif, in 1999 from the University of Wisconsin Law School. Ms. Lange is a member of the State Bar of Wisconsin and the National Association of Bond Lawyers. Ms. Lange has also authored *Wisconsin Practice Series: Methods of Practice*, Chapter 61 - Security Interests (West, 4th ed. 2004).

**Paul J. Polaski** is a member of Republic Associates of Wisconsin, Inc. of Wauwatosa, Wisconsin, a multiline independent insurance agency. His principal concentration is in the area of business/commercial insurance and risk management. Mr. Polaski was formerly a member/partner of the Milwaukee law firm of Frenn, Jakus, Polaski, Schneider & Eichfeld. He obtained his B.S. in business administration from Marquette University College of Business Administration in 1973, and his J.D. from Marquette University Law School in 1976. Mr. Polaski served for several years on the board of directors of the National Kidney Foundation of Wisconsin, Inc., as legacy chairperson. He is the author of *A Liability Insurer's Duty to Defend: When Does it Arise?*, published in the *Federation of Insurance Council Quarterly* (Winter 1977). He served for six years on the board of directors of the Professional Insurance Agents of Wisconsin, Inc. (PIA of Wisconsin) where he held the offices of secretary, treasurer, vice-president and president. He is a member of the Independent Insurance Agents of Wisconsin/America (IAA) and the State Bar of Wisconsin.

**Peter K. Rofes**—a member of the Wisconsin and District of Columbia bars—is Professor of Law at Marquette University Law School. A graduate of Brandeis (B.A. *summa cum laude*), Harvard (A.M.), and Columbia (J.D.), Professor Rofes joined the Marquette

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**Sandy Swartzberg** is a cochair of the business law section of the Metro Milwaukee office of DeWitt, Ross & Stevens S.C., and the former managing partner of Swartzberg & Duggan. He focuses his law practice on closely held businesses and all issues related to family-owned enterprises. Mr. Swartzberg received his B.S. from the University of Wisconsin–Madison, and his J.D. from the University of Wisconsin Law School. A former court commissioner for Milwaukee County, Mr. Swartzberg is a barrister in the American Inns of Court and a member of the State Bar of Wisconsin sections on family law and corporate law. Mr. Swartzberg serves as general counsel for a national trade association and as a director for four for-profit businesses and three nonprofit businesses. Mr. Swartzberg is often sought as a speaker and lecturer on business and family law topics.