



Matthew J. Shea
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Practice Areas

Trust, Estate & Charitable Planning
Family-Owned Business
Fiduciary Litigation
Agribusiness and Food

Professional Activities

American College of Trust & Estate Counsel (ACTEC), Fellow
University of St. Thomas Law School, Adjunct Professor
American Bar Association, member
Hennepin County Bar Association, Probate Section, past chair, vice chair, and
program director
Minnesota State Bar Association, Probate & Trust Law Section, Legislative
Committee
Ramsey County Bar Association, member

Education

William Mitchell College of Law, J.D., *cum laude*
Winona State University, B.A., *summa cum laude*

Biography

Matt Shea works with families, executives, and business owners on estate planning, business and farm succession planning, estate and trust administration, fiduciary litigation, and international estate and tax planning. He helps clients achieve their estate planning goals and guides families through the estate settlement and administration process after they have lost a loved one. Matt is often brought into contested estates, trusts, guardianships and conservator proceedings to help resolve difficult and sensitive issues. He also helps families establish a legacy in the community through charitable planning and giving.

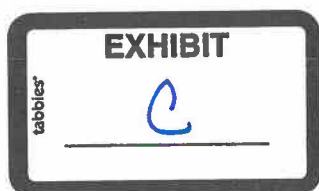
Matt has been an elected Fellow of ACTEC since 2011. ACTEC is a nation-wide organization of distinguished trusts and estates practitioners who elect Fellows based on peer nomination and the lawyer demonstrating the highest level of integrity, commitment to the profession, competence, and at least ten years of experience practicing exclusively as trusts and estates counselors. In addition, he is an adjunct professor at the University of St. Thomas School of Law where he teaches the course "Wills, Trusts, & Estates." Previously, he also taught "Estate Taxation & Estate Planning" and "Estate Planning and Estate Administration." In April 2013, he won the Dean's Award for Outstanding Teaching from the University of St. Thomas School of Law. In 2014, he also received the firm-wide Mooty Award in honor of excellent client service and business development.

With a mind for law and a passion for helping people, Matt knows the importance of developing cohesive client relationships and that trust isn't built overnight. He takes time getting to know his clients and listening to their needs. Clients say they appreciate Matt's genuine personality and approachability and they benefit from his extensive experience, engaging nature, and tenacity to get the job done. When he's not working or coaching his kids' hockey and basketball teams, Matt plays for the Troopers in the AHA and lends his legal expertise or a helping hand to those in need. He currently volunteers with the Children's Legacy Advisors and AIDS Project Estate Planning Clinic. He's a past member of Minneapolis Rotary Club No. 9, a board member of the Wildlife Rehabilitation Center, and a volunteer attorney with Wills for Heroes Minnesota and Catholic Charities' planned giving committee.

Relevant Experience

Business/Farm Succession Planning

- Business succession plan for a family that owns a construction management company that involved the use of buy-sell agreements, Irrevocable Life Insurance Trusts (ILITs), and generation-skipping transfer trusts. The planning ensured continuity of company management and preservation of the client's wealth



- Worked with a family with a large agricultural/farming operation to develop a plan to pass the enterprise in a tax-favored way to the next generation. We used ILITs, grantor trusts, and other entities to help the clients reach their goals
- Planning for an individual who owns his own small business (along with the building where the business is housed) as well as various other business and real estate interests. The client's estate planning goals were achieved by forming a family limited partnership (FLP), multiple generation-skipping trusts, Limited Liability Companies (LLCs), and a business succession plan to pass the business and the various interests down to his children on a tax-favored basis

Estate Planning

- Assisted with the formulation and implementation of an estate plan for a client with assets exceeding \$600 million, consisting mainly of various publicly traded companies. The plan used multiple irrevocable trusts, Grantor-Retained Annuity Trusts (GRATs), a sale to an intentionally defective grantor trust (IDGT), generation-skipping trusts, and a family limited partnership (FLP) to minimize the federal and state estate tax and Generation-Skipping Transfer tax that will be due upon the client's death
- Worked with a family office in the formation and implementation of a South Dakota Private Trust Company to serve as trustee of the various family trusts

Charitable Legacy Planning

- Formulated an estate plan for a family with \$100 million in assets mainly held in a closely held company. The plan used various generation-skipping transfer trusts, ILITs, and charitable trusts, to achieve this client's goals of minimizing estate taxes, ensuring his families long-term financial stability, and establishing a legacy in the community
- Assisted a family with setting up a large private foundation in order to accomplish their charitable intentions

Estate and Trust Administration

- Helped a family after the untimely loss of the patriarch of the family navigate the often complex and confusing estate administrative process. The advice helped the family with the probate and estate settlement process; prepared estate, gift, and fiduciary income tax returns; and worked to resolve trust and estate controversies
- Administered an estate worth approximately \$50 million by setting up and funding charitable trusts, trusts for the benefit of the surviving spouse, and children's trusts, filing the estate tax returns, and insuring that the estate is passed to the intended beneficiaries in an orderly fashion
- Represented a corporate fiduciary who inherited an estate from an individual fiduciary that mismanaged the estate

Tax Controversy and Fiduciary Litigation

- Defended and advised a client on income residency issues on an audit with the Minnesota Department of Revenue
- Resolved a tax controversy with the IRS for a client who had some misunderstanding on the applicability of transfer taxes
- Settled a dispute between a surviving spouse who was not the biological parent of the decedent's surviving children where the decedent was not able to implement his estate plan before he died
- Litigated a matter for a corporate trustee that was defending itself from unfounded accusations from a disgruntled beneficiary who was upset with his share from the trust

Presentations

- "Protecting and Preserving Your Client's Business Assets," Minnesota Continuing Legal Education, December 2015
- "Advanced Estate Freeze Techniques," Financial Planning Association of Minnesota Symposium, November 3, 2015
- "Federal and Minnesota Estate Tax Update," co-presenter, MAPA Conference, October 2014

- “When Your Clients Are Not the Cleavers, Estate Planning for Non-Traditional Families,” co-presenter, Annual FPA MN Symposium, October 2014
- “Fundamentals of Revocable Trust Planning,” course chair and presenter, Minnesota Continuing Legal Education, October 2014
- “Dual Residency: What You Need to Know,” speaker, Sandvold and Associates seminar, July 2014
- “Business Succession Planning,” keynote speaker, Great Plains Federal Tax Institute, November 2012
- “Effective Estate Planning in Business Families,” speaker, University of St. Thomas Breakfast Series, November 2012
- “Protecting and Preserving Your Client’s Business Assets: Estate and Succession Planning for Business Owners!” presenter, WebEx for Securian Financial Services advisors, October 2012
- “The Ticking Clock: How Smaller Estates Can Still Use the 2012 Gift Tax Exclusion,” co-presenter, Hennepin County Bar Association, Probate and Trust Law section, October 22, 2012
- “Transfer Tax Planning: Current Developments and New Opportunities,” co-presenter, 30th Annual MNCPA Estate & Personal Financial Planning Conference, June 18, 2012
- “How to Read Trusts,” McGladrey, 2012
- “Estate Planning for Business Owners,” Minnesota Continuing Legal Education, 2011
- “Planning & Drafting to Succeed,” Minnesota Continuing Legal Education, 2011
- “Family & Closely Held Business Conference,” Minnesota Continuing Legal Education, 2011
- “Heckerling Update,” Hennepin County Bar Association, 2011
- “Estate Planning for Second Marriages,” Arrowhead Estate Planning Counsel, 2011
- “Real Estate Issues in Estate Planning & Estate Administration, Minnesota Paralegal Association, 2010 & 2011
- “Second Marriage Estate Planning,” 36th Annual Probate & Trust Law Section Conference, 2010
- “Interpreting and Applying the Final Regulations under Section 2053—When is a Deduction Really a Deduction for Estate Tax Purposes?” 36th Annual Probate & Trust Law Section Conference, 2010
- “Advanced Estate Planning Issues: 2053 Regulations,” Minnesota Continuing Legal Education, 2010
- “Estate & Succession Planning for Business Owners,” Ramsey County Bar Association, 2010
- “Basic Will & Trust Drafting,” Minnesota Continuing Legal Education, 2010
- “Estate Tax Update,” Hennepin County Bar Association, 2010
- “Estate Planning for Second Marriages,” Minnesota Continuing Legal Education, 2010
- “Ethical Potpourri,” Minnesota Continuing Legal Education, 2009
- “Minnesota Estate Administration Deskbook,” Minnesota Continuing Legal Education, 2007-2009
- “Fundamentals of Probate Practice,” Minnesota Continuing Legal Education, 2007-2009
- “Heckerling Update” HCBA, RCBA, and the Mpls and St. Paul Estate Planning Counsels, 2009
- “The New Tax-Preparer Rules,” Minnesota Continuing Legal Education, 2009
- “Probate Problems—Insolvent Estates,” Hennepin County Bar Association, 2007
- “Commercial Real Estate Transactions,” HalfMoon, LLC, 2005
- “Marital Deduction Deskbook,” Minnesota Continuing Legal Education, 2004

Publications

- *Estate Planning Matters!*, coauthor, Spring 2014
- “Inside the Minds: International Estate Planning Strategies,” *Aspatore Books (a Thomson & Reuters Company)*, 2011

Bar Admissions

- North Dakota, 2015
- Minnesota, 2001
- U.S. District Court, District of Minnesota, 2001

Honors & Distinctions

- American College of Trusts and Estates Council (ACTEC), Fellow
- “Minnesota Super Lawyer,” Thomson Reuters, 2014-2016
- “Minnesota Rising Star,” Thomson Reuters, 2005, 2007-2013

- "Great Plains Super Lawyer," Thomson Reuters, 2016
- Dean's Award for Outstanding Teaching, University of St. Thomas School of Law, 2013
- Mooty Award, 2014

Community Involvement

- Children's Legacy Advisors
- Minneapolis Rotary Club No. 9, past member
- Wildlife Rehabilitation Center, past board member, vice president
- Minnesota AIDS Project Estate Planning Clinic, clinic coordinator
- Legal Access Point Clinic, volunteer attorney
- Catholic Charities, planned giving committee
- Legal Aid Campaign, committee member
- Minnesota Dental Foundation, past board member
- St. Thomas School of Law, mentor for students
- United Way, volunteer
- William Mitchell College of Law, mentor for students
- Wills for Heroes Minnesota, volunteer attorney
- The Foundation of Children's Hospitals and Clinics of Minnesota



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Practice Areas

Litigation
Complex Investigations
Government Relations
Health Law
Nonprofit & Tax-exempt Organizations
IP Litigation
Financial Services Litigation
Information Security & Privacy

Professional Activities

Minnesota State Bar Association
Wisconsin State Bar Association
Federal Bar Association
American Bar Association
Hennepin County Bar Association
Judicial intern, Wisconsin Supreme Court

Education

University of Wisconsin Law School, J.D., *with honors*
University of Notre Dame, B.A. in economics and environmental science,
with honors, Phi Beta Kappa

Biography

Brian Dillon concentrates his practice on complex business litigation, trusts and estates litigation, and administrative and regulatory defense. Clients value Brian's diverse range of litigation expertise, which gives him a broad legal perspective that is unmatched by most of his peers.

In complex business litigation, Brian specializes in resolving shareholder disputes and other disputes among closely held and family-owned business owners. Brian regularly advises businesses and their officers, directors and shareholders involved in disputes over corporate governance, treatment of minority shareholders, use and misuse of corporate funds, and business succession plans. Brian has extensive experience prosecuting and defending involving claims of fraud, embezzlement, unfair competition, and breach of fiduciary duty. Brian's clients in this area come from all types of industries and include product manufacturers, financial service companies, IT service providers, software developers, health care companies, government contractors, and real estate developers.

Brian also practices extensively in probate and U.S. Tax Court, helping to resolve disputes over the administration of trusts or estates, will contests, and matters of guardianship and conservatorship. Brian's deep familiarity with probate and U.S. Tax Court procedure ensures that his clients' interests are protected, and his down-to-earth manner comforts and supports clients through these matters, which are often charged with emotion.

In the administrative and regulatory space, Brian helps clients conduct internal investigations and respond to external ones. He defends clients who are subject to government enforcement and licensing actions, and he helps them develop and implement effective compliance programs. Brian also has substantial expertise in state and federal campaign finance laws and is regularly called upon to advise nonprofit advocacy organizations on political advocacy campaigns.

Brian is a co-chair of Gray Plant Mooty's Business Litigation Group and E-Discovery team. He helps clients develop document retention policies and procedures that are appropriate for their business needs and is regularly called upon to help navigate the increasingly expensive electronic discovery process in a creative and cost-effective manner.

Before joining Gray Plant Mooty, Brian served as an assistant attorney general in the Minnesota Attorney General's Office, where he prosecuted cases under Minnesota's health, consumer protection, financial services, and antitrust laws. Brian is a Wisconsin native and regularly practices in Wisconsin courts.

Outside of work, Brian enjoys recreational sports of all kinds, fishing, backpacking, and spending time with his family.

Relevant Experience

Complex business litigation

- Represented majority owners of a product manufacturer in dispute among shareholders involving claims of minority shareholder oppression and breach of fiduciary duty, culminating in a six-day jury trial that ultimately reconsolidated ownership of the entity in its majority owners.
- Represented majority owners of a grain elevator company in dispute among shareholders involving claims of fraud, embezzlement, minority shareholder oppression, and breach of fiduciary duty that ultimately reconsolidated ownership of the entity in its majority owners.
- Represented owner of an ethanol plant in a dispute with its prior owners involving claims of breach of fiduciary duty and improper squeeze-out of minority owners.
- Represented a radio broadcasting company in a civil fraud and embezzlement action against former bookkeeper, resulting in a favorable judgment of \$1.5 million and an additional restitution order in connection with a related criminal action.
- Represented court-appointed receiver of companies used to operate a Ponzi-scheme in an effort to obtain relief for defrauded investors, asserting claims primarily under the Uniform Fraudulent Transfer Act.
- Represented franchisor in dispute with franchisee involving alleging wrongful termination of franchise agreement between the parties and violation of the Minnesota Franchise Act, culminating in three-day arbitration.
- Represented livestock breeder in claims arising from a dog attack, culminating in two-day trial and successful jury verdict.

Trusts and estates litigation

- Represented personal representative of an estate in petition for redetermination of deficiencies in federal estate tax involving disputes over transfers during life, debts of the decedent, and expenses and property not subject to tax, resulting in favorable settlement.
- Represented beneficiary of a trust in claims against trustees seeking removal of trustees for breach of fiduciary duty and unfitness to effectively administer the trust.
- Represented daughter of a decedent in a successful will contest, resulting in favorable settlement after establishing through extrinsic evidence that the will did not reflect the true intent of the decedent.
- Represented estate of decedent in an action against the decedent's former business partner in action to enforce contractual rights between the parties and for breach of fiduciary duty.

Administrative and regulatory defense

- Represented government and nongovernment entities in complex litigation and investigations involving alleged violations of the False Claims Act, state and federal health care regulations, false advertising and fair trade practice regulations, government contracting regulations, and campaign finance regulations
- Represented a nonprofit corporation in appeal of a state agency's decision to deny grant funding, resulting in a favorable judgment of \$875,000
- Represented board of directors of a large insurance company in an internal investigation over a troubled development project, conducting numerous witness interviews and overseeing the review of some 1.2 million emails over two month period.
- Represented non-profit political advocacy organizations in cases involving claims under Minnesota's Fair Campaign Practices Act.
- Represented a medical imaging company in a civil dispute alleging Stark and Anti-Kickback violations
- Represented financial services company in responding to numerous investigations by the Minnesota Department of Commerce and Attorney General's Office.
- Represented general contractor in responding to numerous investigations by the Minnesota Department of Labor and Industry
- Represented bullion coin dealer in responding to numerous investigations by the Minnesota Department of Commerce.

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