BARRETT, EASTERDAY, CUNNINGHAM & ESELGROTH LLP

2012 Holiday Newsletter

DECEMBER 2012

INSIDE THIS ISSUE:

To Gift or Not to Gift

The balance of 2012 provides a unique opportunity for gifting assets. Each person may gift annual exclusion gifts of $13,000 per year per recipient in 2012 (this is projected to increase to $14,000 in 2013 and the number could be higher if tuition or a medical bill is paid directly to the provider) and may make aggregate gifts over a lifetime in excess of this amount up to $5,120,000 without incurring a federal gift tax. The $5,120,000 amount is known as the applicable exclusion amount. If Congress fails to take any further action, the applicable exclusion amount will reduce to $1,000,000 in 2013. Since the election, tax professionals have projected that the applicable exclusion amount will end up somewhere between $3,500,000 and $5,120,000. These numbers are expected to be indexed for inflation. Some people believe there will be a temporary extension of the $5,120,000 exclusion amount until Congress can agree on the final terms.

Many people do not think Congress will be able to reach agreement and, therefore, want to make gifts before the end of the year. If they are correct, making gifts

likely will save millions of dollars in estate tax upon their deaths. There are some downsides to gifting. You generally have to give up the income from the asset you are gifting, although you may be able to direct part of the income to a spouse. The recipients of the gift do not receive a step up in basis at your death for income tax purposes as they would if you hold onto the asset until your death. Accordingly, if the recipient of the gift ever sells the asset, they may end up paying significantly more income tax on the capital gains.

Further, there is some risk that the federal government may "claw back" the gift to make a portion of it taxable at your death. The worst case scenario would be if the government "claws back" the gift but does not allow any step up in basis.

Even if the exclusion amount remains high, there still can be an advantage for families whose assets are close to, or exceed, the value of the applicable exclusion amount, because all future income and appreciation after the date of gift will be out of the taxable estate. If the gift is made through a trust designed to skip from generation to generation without any further estate tax, the entire amount plus appreciation may be protected from estate tax indefinitely. President Obama would like to limit the time period this savings could last to 90 years. Trusts established prior to his proposed change will likely be grandfathered from that rule.

Firm News and Notes

- Amanda Stacy participated in the Ohio Locks & Dams Forum in Newport, Kentucky on August 28, 2012. The forum, hosted by Ohio Soy 2020 and the Ohio Ag Transportation Coalition, brought together professionals from the agriculture and transportation industries to get a first-hand look at the critical state of Ohio's locks and dams infrastructure and to learn more about the importance of Ohio's waterways to the transportation of agricultural goods.
- David Barrett was quoted in an article in *The Wall Street Journal* titled "Cotton-Contract Crackdown". The article appeared September 4, 2012, on Page C1 in the U.S. edition of *The Wall Street Journal*.
- Amanda Stacy attended the First Annual Women in Agribusiness Summit in New Orleans, Louisiana on September 16—17, 2012. The Summit, which was created out of a recognized industry need for a forum to address the challenges and opportunities for women in the agribusiness and food sector, brought together a powerful group of global leaders in the agribusiness and food production industries to facilitate networking, professional development, and mentoring in a fresh and innovative format.
- David Barrett was a featured speaker at a program titled "Contracts & Regulations: Did You Read the Fine Print?" on September 18, 2012, in Harrisburg, Pennsylvania and hosted by PennAg Industries Association's Feed, Grain and Allied Industry Council. David gave presentations on Contracting Practices and Counter-Party Risk Management for Grain Handling and Processing and also for Animal Production Agriculture.
- David Barrett was a featured panelist at the Third Annual Feed and Pet Food Joint Conference held October 9 –11, 2012, in St. Louis, Missouri. David was a speaker during the interactive session on trading rules and contracting practices that can help protect feed and pet food manufacturers in obtaining safe, quality ingredients.
- Jeff Easterday and Kristi Kress Wilhelmy attended the American Agricultural Law Association Agricultural Law Symposium held October 18—20, 2012, in Nashville, Tennessee. This year's symposium featured sessions on Developments in Federal Agricultural Law and Policy, Strategies for Meeting the Challenges Facing the Food and Agriculture System, Income and Estate Tax Issues for Agriculture, and many other key issues facing agriculture and the agricultural law bar.

Unemployment Compensation for Employers

Unemployment Compensation is often a source of questions for employers. Under Ohio's unemployment compensation law, most employers are liable to pay unemployment compensation taxes and report wages paid to their employees to the Ohio Department of Job and Family Services. Specifically, an employer falls under the law when the employer: 1) employs at least one person for some portion of a day in each of 20 different weeks within the current year or the preceding calendar year; or 2) paid wages of $1,500 or more to employees in any calendar quarter within the current year or the preceding calendar year.

The requirements differ for certain types of employment/employers, such as domestic employment, agricultural employment, non-profit organizations, and public entities. For example, for domestic employment, an employer must have paid $1,000 for such services in a calendar quarter within the current year or the preceding calendar year. For agricultural employment, an employer must have: 1) paid $20,000 for such services in a calendar quarter; or 2) had at least 10 individuals in agricultural employment for some portion of a day in each of 20 different weeks in the current year or the preceding calendar year. Additionally, certain types of employment are completely excluded from coverage.

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Are You Hiring an Independent Contractor or Employee?

"The line between the two designations can be fuzzy and depends on the facts and circumstances of each situation."

If you are hiring others to provide services to your business, it is quite tempting to classify them as independent contractors. While this avoids the paperwork and payments for Social Security, Medicare and income tax withholding, defending independent contractor status can be difficult in the event of an IRS audit.

Here's a checklist gleaned from IRS resources that hiring companies can use to help determine whether a worker is an independent contractor or an employee:

- Do you control and direct the hired person's work, such as what the person does and how they do the task?
- Do you control the business aspects of the worker's job, such as paying the worker on a regular schedule whether or not the contracted work is completed, reimburse expenses, and provide tools and supplies?
- Do you provide employee-type benefits, such as a pension plan, insurance, vacation pay, and so forth?
- Is the work relationship on-going?
- Is the work the worker performs a key aspect of your business?

If you answered yes to most of the questions, the worker is probably an employee. A major factor is whether the hiring company has the legal right in the relationship with the worker to direct and control the details of how the work is done. If the payer's right is limited only to the result, the leaning is more to the independent contractor side. The line between the two designations can be fuzzy and depends upon the facts and circumstances of each situation. Document in writing the factors you use to determine the worker is an independent contractor.

If you have questions, talk with your tax advisor. The IRS website also provides additional information on this issue at www.irs.gov.

Kristi and Amanda Tour Sunrise Cooperative

Further developing BECE's working knowledge in the area of Occupational Safety and Health Administration (OSHA) law, regulations, and enforcement impacting the agriculture industry, Kristi Kress Wilhelmy and Amanda Stacy met with Greg Lowe, Risk Coordinator for Sunrise Cooperative Inc. on August 10, 2012. Kristi and Amanda received a hands-on, in-depth look at Sunrise's extensive workplace safety and training programs as well as a comprehensive tour of Sunrise's agronomy, feed, and grain operations.

Kristi Kress Wilhelmy and Amanda Stacy touring the grain bins at Sunrise Cooperative

BECE is proud to support and promote Ohio Agriculture!

BECE Golfs for Agriculture

On August 15, 2012, BECE attorneys Kristi Kress Wilhelmy, Amanda Stacy, and David Barrett, along with Chad Endsley of the Ohio Farm Bureau, participated in the Ohio Agribusiness Association (OABA) Golf for Scholarships Event. OABA provides scholarships to assist students pursuing a curriculum which will help prepare them for a career in agribusiness. You can learn more about these scholarships at OABA's website, www.oaba.net.

Chad Endsley, Kristi Kress Wilhelmy, Amanda Stacy, and David Barrett at the OABA Golf for Scholarships

Amanda Stacy, Jeff Easterday, and Kristi Kress Wilhelmy at the Harvest Classic Golf Tournament

On September 5, 2012, BECE attorneys Amanda Stacy, Jeff Easterday, and Kristi Kress Wilhelmy, along with Greg Lowe of Sunrise Cooperative, participated in the Ohio Soybean Association's 2012 Harvest Classic Golf Tournament at the Oakhaven Golf Club in Delaware, Ohio. BECE was also a hole sponsor for the tournament which is held to promote Ohio's soybean industry.

Update on Taxes

While it is still possible some additional changes in tax law could apply to 2012, most tax law watchers are focused on 2013 and beyond. As this article is being written, there is a lot of talk and speculation about the "fiscal cliff" and the expiration at the end of 2012 of the "Bush era tax cuts." While speculation is rampant and expectations are high that changes will be enacted to avoid reverting to former tax rates and rules for both income and estate taxes, as of today essentially nothing has happened to prevent the reversion from taking place.

While Congress could still do anything they can agree on (if they can agree) with respect to 2013 taxes, we are rapidly running out of time to have full advance warning of the rates and rules that will apply. Of course, there is still the possibility that significant changes could be agreed to later in 2013 and made retroactive to the beginning of the year.

Here are some of the highlights to expect for 2013 if nothing is done in Congress:

- The lowest income tax rate of 10% will be eliminated.
- The top four income tax rates will increase with the highest rate being 39.6%.
- The marriage penalty relief will lapse.
- Capital gain tax rates will increase (the 15% rate increases to 20%).
- Rates on Qualified Dividends will increase from a maximum of 15% to ordinary income tax rates.
- Limitations on itemized deductions for higher income taxpayers will return.
- The phase out of personal exemptions for higher income taxpayers will return.
- Certain educational credits and incentives will be reduced or eliminated.
- The child tax credit will be reduced.
- The extended alternative minimum tax relief will expire at the end of 2012.

- The 2% social security tax reduction will expire at the end of 2012.
- 50% bonus depreciation expires at the end of 2012.
- Section 179 limit is $139,000 for 2012, but drops to $25,000 for 2013.

Some new taxes are expected for 2013 as part of the health care or other legislation previously enacted.

- Additional 0.9% tax on wages and compensation for individuals with incomes over $200,000 ($250,000 for joint filers).
- New 3.8% tax on investment income for individuals with incomes over $200,000 ($250,000 for joint filers).
- Increased threshold for deducting medical expenses from 7.5% to 10% of AGI.

Obviously, it can be very difficult to plan when the rules and rates are unknown. Even if Congress enacts legislation to avoid the fiscal cliff, many pundits believe taxes will be higher in 2013 and future years. With all this in mind, here are some thoughts on planning for 2012, 2013 and future years.

- Given the likelihood of higher rates after 2012, it may be better to take more income in 2012 rather than defer the maximum income to later years.
- Given the likelihood of higher future capital gain rates, it may make sense to take some capital gains in 2012 by selling appreciated assets and investments.
- High income individuals or couples may want to accelerate investment income into 2012 where possible to pay tax at current rates and to avoid the added 3.9% tax on investment income that starts in 2013.
- Farmers who have been deferring large amounts of income may want to accelerate sales or delay some expenses to increase 2012 income and plan to use

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Did You Know? - LLC Management

Did you know that any member of a limited liability company (or LLC) can secure a note and a mortgage against company assets if the management of the LLC has been reserved to the LLC's members? A note and mortgage would be valid even if the other members of the LLC did not approve of the loan and the funds received were not used for a company purpose. Ohio Revised Code Section 1705.35 states as follows:

"Instruments and documents providing for the acquisition, mortgage, or disposition of property of a limited liability company are valid and binding upon the company if the instruments or documents are executed by one or more members of the company or, if the management of the company has not been reserved to its members, by one or more of its managers."

Under R.C. 1705.35, the only way members of an LLC can protect themselves from a fellow member's potential fraudulent conduct would be to set the LLC up as a manager-managed LLC instead of a member-managed LLC. This can be done through the LLC's operating agreement and would delegate management responsibilities of the company to one or more managers.

Thus, it is very important for members of an LLC to consider how to delegate the management responsibilities of the company

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Update on Taxes (continued)

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income averaging for farmers to fully fill available lower tax brackets for the prior three years, pay tax on increased income for 2012 at today's rates, and allow for smoothing future income at slightly lower levels to prepare for higher rates in future years.

- 2012 may present a good opportunity to convert traditional IRA funds to Roth IRA. You must pay the tax on the amount converted (at today's possibly lower rates), but future withdrawals can be tax-free. If your IRA contains stocks or funds that have not recovered from the 2008-2009 market declines, conversion may be even more beneficial, as the tax on the conversion will be lower. Be advised that income limits may restrict the ability to convert an IRA. Consider offsetting part of the larger income from the Roth conversion with a large charitable contribution.
- Planning for maximum tax benefit from a charitable contribution may be difficult. Delaying the contribution may allow the contribution to offset higher bracket income, although potential limitations on itemize deductions could negate the benefit.
- Higher income taxpayers may want to delay deductions into 2013 to offset higher rate income. Consider deferring state and local taxes, property tax, and interest expense from 2012 to 2013. The benefit of the strategy could be reduced if itemized deductions are limited.
- If you need to purchase capital assets, consider making the purchase in 2012 if you can benefit from the bonus depreciation or the higher Section 179 limit.
- A C corporation business owner may want to compare taking a higher salary versus taking a dividend in 2012.

Time for a Tax-Exempt Organization Check-Up

Running a tax-exempt organization can be challenging, especially if it's volunteer-run and the leadership and the rules keep changing. The organization may be required to meet both state law and IRS code and regulations. Here's a checklist to help. Please keep in mind this is a general list; some of the items may not apply to your organization, and your organization may be subject to others not listed. Always check with your tax adviser and attorney if you have questions about whether your organization is in compliance.

□ If the organization is an Ohio non-profit corporation, has it filed the renewal for continued existence every five years as required by law? If the filing was missed, the corporation may be reinstated to legal standing by filing the required form and fee on the Secretary of State's website: www.sos.oh.us. Look under Business Services. You also can check on status by a name search on the Secretary of State's website. If the charter is cancelled but the organization is still active, you will need to reinstate it to have the liability protections sought for members and directors by incorporating.

If the organization was incorporated in another state, check with its Secretary of State for filing requirements.

□ Are trade name or trademark filings up-to-date, if any? In Ohio, trade name filings are effective for 5 years and may be renewed for another five years. Trademarks and service marks are effective for 10 years if registered in Ohio. Check their status with a name search on the Secretary of State's website.

□ If the charitable organization solicits contributions in Ohio, has the organization been registered with the Ohio attorney general's charitable division? This registration is accomplished on-line at www.ohioattorneygeneral.gov. Click on the "How May We Help You?" icon and either on the "Who Am I?" or "What Do I Need?" tabs. From there, click on "Charity".

□ If the organization solicits contributions in Ohio, has the organization filed annual financial reports with the Ohio attorney general's charitable division? These are due the same date as annual IRS tax-exempt filings, generally on May 15 if the organization operates on a calendar year. These filings must be made on-line.

□ Has the organization timely filed its Form 990 or equivalent (e-postcard, 990-EZ, or 990) with the IRS? Failure to file for three consecutive years results in revocation of tax-exempt status. Organizations whose gross receipts are less than or equal to $50,000 may file the e-Postcard (990-N) or Form 990. Those organizations with gross receipts of less than $200,000 and total assets less than $500,000 may file a Form 990-EZ or a Form 990. Those with gross receipts of $200,000 or more and total assets of $500,000 or more must file a Form 990. Private foundations file the Form 990-PF. Filing deadlines are based upon when the organization's tax year ends. If it ends December 31, the return is due on or before May 15 of the following year. Generally, the filing date is 5½ months after the end of the fiscal year.

□ If the organization has employees and is not excepted or excluded, have employment taxes been paid? (Employees of 501(c)(3) organizations are generally subject to FICA (Social Security and Medicare) taxes for payments of $100 or more in a calendar year but are not subject to unemployment (FUTA) taxes.)

□ Has the organization provided written acknowledgment for donations of $250 or more? While the donor bears the responsibility of requesting the acknowledgment to claim a charitable deduction, most organizations provide the acknowledgment. The acknowledgment should include the organization's name, the amount of the donation, and a description of a non-cash contribution. If the organization provided no goods or services in exchange for the donation, a statement to that effect needs to be made. If the organization did provide goods or services, provide a good-faith estimate of their value. If the goods and services provided were entirely intangible religious benefits, say so.

□ Has the organization reported any changes in its Articles of Incorporation or Bylaws? Is this its final report following termination? Report the changes with the annual return or to the IRS Exempt Organization Determination Office.

For more details, check the IRS website by searching "charities" at www.irs.gov. The Ohio Attorney General's office also provides information for charities and directors on its website: www.ohioattorneygeneral.gov.

A Recap of BECE's Open House

The entryway to BECE's new office building at 7259 Sawmill Road.

BECE hosted an Open House event on the evening of October 5, 2012, to celebrate both the 10-year anniversary of the firm and the move to our new office space at 7259 Sawmill Road, Dublin. We had a tremendous turn-out of clients, family and friends and would like to take this opportunity to thank all who attended as well as those who helped us to make the Open House such an enjoyable evening.

We had a beautiful (and scrumptious!) variety of cupcakes courtesy of Seddie's Specialty Cupcakes of Powell, a delicious spread of hors d'oeuvres catered by Amy Forrest of In Good Taste Catering Co. from Mechanicsburg, and our offices were made festive for the occasion by colorful flower arrangements, mums, trees and plants from A Proper Garden in Delaware.

BECE thanks you for 10 wonderful years and we look forward to continuing to serve the needs of our clients in our new office location!

Cupcakes from Seddie's Specialty Cupcakes

Unemployment (continued)

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Generally, a person becomes eligible for unemployment compensation when: 1) the person has worked long enough (i.e., 20 weeks within the base period); 2) the person earned an average weekly wage of at least $222.00 (this amount changes each year); 3) the present unemployment is involuntary and not the fault of the employee; and 4) the person is able to work, available to work, and actively seeking work but is unable to obtain work.

Keep in mind that even if you, as the employer, did not employ the person for 20 full weeks or pay the person the required wage amount, you still may be liable for a portion of any unemployment benefits paid to the person if the person worked for other employers within the base period to equal 20 weeks and earned the required weekly wage. If you have questions regarding your specific situation, please give us a call.

Did You Know?

- How big is government compared to the economy? Depends on what is counted. By one version, federal, state and local budgets equal 37% of GDP, down from 39% in 2010 but well above the average since 1960's 30%. If you only count what is spent directly on goods and services, government spending is 19.5% of GDP, down from 21.5% in 2009 and below the 20.3% average since 1947. The difference: interest on debt at 1.4% of GDP and transfer payments such as social security, food stamps, and so forth at 16% of the budget.

- Companies with 50 or more full-time employees are subject to the new health care law. How are full-time employees determined for companies that use seasonal workers? Under IRS guidelines, average hours worked is the key. Employees who average 30 hours a week are considered full-time. An employer can average employee hours over a period of up to 12 months.

- IRS offers one-time forgiveness on late filings and penalties under the First-Time abate program. The applicant must have been tax compliant for the past three years. Interestingly, this program is not listed on any of the IRS forms. You have to ask for it.

- Crop insurance payments when both yield and revenue are insured are taxed in the year received. With traditional crop yield coverage, crop insurance income can be deferred to the following year if most of the crop is typically sold in the year following harvest. Revenue policies are not eligible for the income deferral.

- The 2013 social security wage base will increase to $113,700.

- Social security benefits are expected to rise 1.7% in 2013.

- Maximum contribution to IRAs and Roth IRAs for 2013 will be $5,500, up $500 from 2012. Those born in 1963 or earlier can contribute an additional $1,000. Note that deduction phase-outs and limits can apply based on income.

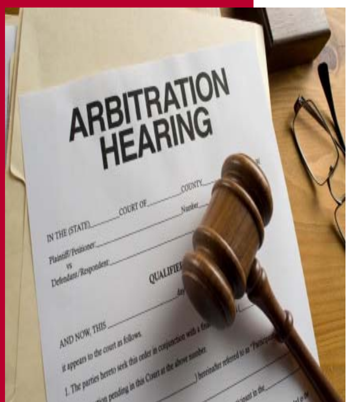
- If alternatives to traditional taxation concepts interest (or scare) you, consider a recent New York Times article by Daniel Altman. The title of the article describes his proposal, "To Reduce Inequality, Tax Wealth, Not Income." The article suggests that an annual tax on wealth would be more likely to reduce inequality among the population than other tax schemes being considered in Washington. He gave an example of a tax whereby wealth under $500,000 is not taxed, wealth from $500,000 to $1 million is taxed at 1% and wealth over $1 million is taxed at 2% annually. His example considers the wealth tax as a replacement for the income tax (though apparently not for payroll taxes and state and local taxes).

- The highest earning 1% of taxpayers (adjusted gross income AGI over $369,691) paid 37.4% of all federal income taxes. The top 5% (AGI over $161,579) paid 59.1% of federal income taxes. The top 10% (AGI over $116,623) paid 70.6% of federal income taxes. Based on 2010 statistics. The top 1% had 18.9% of total AGI, the top 5% had 33.8% of total AGI, and the top 10% had 45% of total AGI.

- The annual exclusion for gifts to spouses who are not U.S. citizens increases to $143,000 in 2013.

- The maximum reduction in value for estate tax purposes for agricultural real estate increases to $1,070,000 when the estate is eligible to make the election to value the real estate at its agricultural value rather than fair market value.

Federal Policy Favoring Arbitration Trumps Contrary State Law



The U.S. Supreme Court on November 26 reaffirmed that the Federal Arbitration Act trumps state laws and state court rulings that interfere with the federal policy favoring arbitration of disputes.

The case involved enforcement of an arbitration provision contained in a confidentiality and noncompetition agreement between a company and two of its employees. When the employees quit and began working for a competitor, the company sought arbitration pursuant to the terms of the agreement. The employees asked an Oklahoma court to declare the noncompetition agreements null and void rather than proceed with arbitration. Eventually, the Oklahoma Supreme Court held that the arbitration provisions were "no obstacles to its review" of the agreement and went on to find that the noncompetition agreements void and unenforceable under Oklahoma law.

The U.S. Supreme Court vacated the decision of the Oklahoma Supreme Court as contrary to the Federal Arbitration Act and the "national policy favoring arbitration." In other words, the Federal Arbitration Act is to be enforced by both state and federal courts. Where a valid arbitration clause is contained in a contract, it is up to the arbitrator to decide whether or not the noncompetition covenants contained in the parties' agreement are valid.

This latest U.S. Supreme Court case is just the latest in a long line of cases enforcing arbitration agreements contained in commercial, employment and consumer contracts based upon the Federal Arbitration Act. Contact David Barrett if you have questions about the case or about arbitration issues.

LLC Management (continued)

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when an operating agreement is being drafted. If management responsibilities are to be left with the members, be sure to know the character and nature of the individual(s) you are entering into business with. Otherwise, you risk the situation of company assets being encumbered for a non-business-related purpose if one LLC member goes rogue. The manager-managed type of LLC offers more protection against other members' malfeasance, but also limits the abilities of members to perform certain LLC business functions.

There is ongoing litigation in Ohio right now regarding this critical distinction between member-managed and manager-managed LLCs. Should the Ohio Supreme Court eliminate, or blur, the management distinction contained in R.C. 1705.35, many LLCs in Ohio could be placed in serious financial risk as the result of the fraudulent conduct of just one of its members.

Upcoming Events

- David Barrett will on January 15, 2013, speak on grain contracting issues at the Michigan Agri-Business Association's 80th Annual Winter Conference and Trade Show in Lansing, Michigan
- Amanda Stacy will be attending the Grain and Feed Association's ("Gafta") "Formation and Fulfillment of Contractual Obligations" training session on January 21-23, 2013, in Winnipeg, Canada. BECE is a professional member of Gafta (based in London, England), an international Trade Association with over 1400 members in 86 countries.
- Russell Cunningham will be speaking on Trusts on February 18, 2013, at Wesley Ridge in Reynoldsburg, and on February 19, 2013, at Wesley Glen.

Do You Need a Speaker?

Are you part of an organization that is planning an event and you need a speaker to give a presentation on a specific legal topic? We can help! The attorneys at BECE are experienced speakers and presenters and can give informative, insightful presentations on a variety of legal topics, including estate planning, trusts, estate administration, non-profit corporations, taxation, grain contracts, employment issues, and many more. If you are interested in having one of our attorneys speak at your event, contact our office for details and to make arrangements.

Check Out Our Website and Facebook Page for More!

Interested in more information about our firm? Visit our website at **www.ohiocounsel.com** for contact information, fields of practice, biographies, and news.

We also frequently update our Facebook page with breaking news and information that we think our clients would find interesting and useful. You can find us on Facebook at **www.facebook.com/AgriculturalLaw**. Make sure to Like our page so that you receive our updates on your newsfeed.

CHECK US OUT ON FACEBOOK

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The attorneys and staff at BECE would like to thank all of our clients and friends for your continued trust in our Firm. We are honored to work with each and every one of you and hope that you all have a very Merry Christmas and a Blessed New Year!

Barrett, Easterday, Cunningham & Eselgroth LLP

Our law firm provides a wide range of individual and business-related legal services, including a special emphasis on serving the needs of agricultural producers and agribusiness clients. Areas of emphasis include agricultural legal issues, business and estate planning, agricultural finance, commodities law, commercial transactions, environmental law, estate/probate administration, federal farm program issues, government regulation, land use planning and valuation, real estate, like-kind exchanges, income and estate tax law, litigation and dispute resolution.

We are located in Dublin, Ohio, a northwest suburb of Columbus.

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