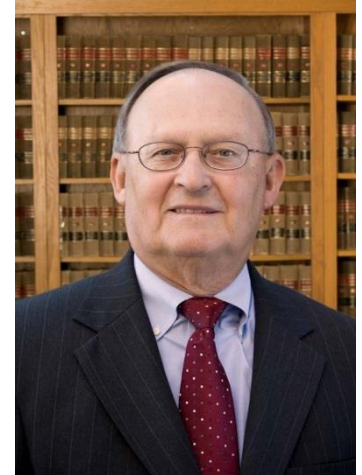


# Beier Howlett

ATTORNEYS AND COUNSELORS

Mr. Sorensen practices with Beier Howlett from both Michigan and Tennessee locations, providing a wealth of corporate, tax and estate planning expertise to the firm's business and estate planning practices. He joined the firm in 1992 and served as its Chief Financial Officer for several years. Upon graduating from Western Michigan University, he attended the University of New Mexico Law School. Mr. Sorensen then spent four years with the Chief Counsel's Office of the Internal Revenue Service in Washington, D.C. While there, he studied toward his Masters of Law in Taxation at Georgetown University Law Center. Mr. Sorensen served as an Adjunct Instructor in the Master of Science in the Taxation program at Walsh College from 1985 to 1994. He has extensive experience in advising business clients on tax and estate planning issues, including asset protection and wealth transfer issues; employee benefits; qualified retirement benefit plans; and business matters, including sales and acquisitions of businesses. He has been a frequent lecturer at seminars dealing with business and estate tax planning issues and employee benefits.



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**Education**

University of New Mexico,  
J.D., 1970  
Western Michigan University,  
B.S., 1967

**Admitted to Practice**

New Mexico, 1970  
Michigan, 1978  
United States Supreme Court  
United States Tax Court

**Practice Areas**

Business Law  
Business Tax Planning  
Estate Planning  
Probate

**Accomplishments**

- Adjunct Professor, Taxation, Walsh College 1985-1995
- Attorney in Chief Counsel's Office of IRS, 1970-1974

**Bar Activities**

- State Bar of Michigan
- Oakland County Bar Association





