STATE OF MICHIGAN
IN THE CIRCUIT COURT FOR THE COUNTY OF OAKLAND
(BUSINESS COURT)

INTERNATIONAL OUTDOOR, INC.,

Plaintiff,

Case No. 2025-217725-CB
Hon. Victoria Valentine

v.

SS MITX, LLC, a Delaware limited liability company,
LAMAR ADVERTISING OF MICHIGAN, INC., a Michigan corporation, PATRICK DEPA, an individual,
ALTIOR LAW, PC, a Michigan professional corporation,
and STARK REAGAN, PC, a Michigan professional corporation,

Defendants.

DENHA & ASSOCIATES. PLLC
Randall A. Denha (P56454)
Attorneys for International Outdoor
550 W. Merrill St., Suite 100
Birmingham, MI 48009
(248) 265-4100
rad@denhalaw.com

DEMOREST LAW FIRM, PLLC
Mark A. Demorest (P35912)
Attorneys for International Outdoor
415 S. West St., Suite 300
Royal Oak, MI 48067
(248) 723-5500
mark@demolaw.com

ALTIOR LAW, P.C.
Kenneth F. Neuman (P39429)
Stephen T. McKenney (P65673)
Attorneys for Lamar and Altior, only
401 S. Old Woodward, Suite 460
Birmingham MI 48009
(248) 594-5252
kneuman@altiorlaw.com
smckenney@altiorlaw.com

STARK REAGAN, P.C.
Christopher E. LeVasseur (P35981)
Attorneys for SS MITX, Depa and Stark Reagan, only
1111 W. Long Lake Road, Suite 202
Troy MI 48098
(248) 641-9955
clevasseur@starkreagan.com

EXHIBITS 4-10

TO

**PLAINTIFF'S MOTION FOR RECONSIDERATION
OF OPINION AND ORDER ON DEFENDANTS' MOTION
FOR SUMMARY DISPOSITION UNDER MCR 2.116(C)(7) AND (C)(8)**

EXHIBIT 4

INTERNATIONAL OUTDOOR INC V SS MITX LLC

COA 345784
Lower Court/Tribunal
OAKLAND CIRCUIT COURT
Judge(s)
POTTS WENDY LYNN

Docket Case Documents

Case Information

Case Header

COA Court Of Appeals

Case Number

COA #345784

Case Status

COA Case Concluded; File Archived

All Courts Court of Appeals

Parties & Attorneys to the Case - Court of Appeals

1

INTERNATIONAL OUTDOOR INC

Plaintiff - Appellee

Attorney(s)

BRUETSCH THOMAS P
#57473, Retained

2

SS MITX LLC

Defendant

Attorney(s)

LEVASSEUR CHRISTOPHER
#35981, Retained

3

SIMPLY SELF STORAGE

doing business as

4

LAMAR ADVERTISING OF MICHIGAN INC

Defendant - Appellant

Attorney(s)

MCKENNEY STEPHEN T
#65673, Retained

Collapse All | Expand All

10/08/2018	1 Claim of Appeal - Civil
06/07/2018	2 Order Appealed From
10/08/2018	3 Notice Of Filing Transcript
10/18/2018	4 Appearance - Appellee
11/05/2018	5 Docketing Statement MCR 7.204H
11/30/2018	6 Stipulation: Extend Time - AT Brief
12/10/2018	7 Brief: Appellant
01/11/2019	8 Stipulation: Extend Time - AE Brief
01/22/2019	10 Brief: Appellee
01/23/2019	9 Noticed
01/24/2019	11 Electronic Record Filed
02/12/2019	13 Brief: Reply
03/15/2019	14 Correspondence Received
08/14/2019	18 Telephone Contact
08/14/2019	19 Motion: Remand

08/15/2019	21 Telephone Contact
08/15/2019	22 Submitted on Special Motion Docket
08/15/2019	23 Telephone Contact
08/15/2019	24 Appearance - Appellee
08/15/2019	25 Answer - Motion
08/15/2019	26 Order: Remand - Motion - Grant - Retain Jurisdiction
08/15/2019	27 Verbal Order to Parties-Phone
08/26/2019	28 LCt Order
08/26/2019	29 LCt Order
10/16/2019	30 Notice Of Filing Remand Transcript
10/16/2019	31 Transcript Filed By Party
11/01/2019	33 Transcript Filed By Party
11/01/2019	34 LCt Order
11/01/2019	35 LCt Order
11/01/2019	36 LCt Order
12/18/2019	38 LCt Order
12/19/2019	39 LCt Order - Remand
01/07/2020	40 Motion: Motion

01/08/2020	41 Notice Of Filing Remand Transcript
01/08/2020	42 Interlocutory Remand Concluded
01/09/2020	43 Brief: Supplemental Brief - AT
01/14/2020	44 Answer - Motion
01/16/2020	45 LCt Order
01/21/2020	46 Submitted on Special Motion Docket
01/30/2020	49 Brief: Supplemental Brief - AE
02/10/2020	51 Order: Remand - Peremptory Order - Close Appeal
03/27/2020	53 Record Returned
04/01/2020	55 File Closed-Out
05/01/2020	56 Electronic Record Purged

EXHIBIT 5

STATE OF MICHIGAN

6^{TH} JUDICIAL CIRCUIT COURT FOR THE COUNTY OF OAKLAND

INTERNATIONAL OUTDOOR, INC.,

Plaintiff,

v

File No.: 2016-155472-CB

SS MITX and LAMAR ADVERTISING
OF MICHIGAN,

Defendants.
______________________________/

MOTIONS

BEFORE THE HONORABLE MARTHA D. ANDERSON, CIRCUIT COURT JUDGE

Pontiac, Michigan - Wednesday, July 24, 2019

APPEARANCES:

For the Plaintiff:
RICK PATTERSON (P55706)
STEVEN POTTER (P33344)
Potter DeAgostino O'Dea & Clark
2701 Cambridge Court, Suite 223
Auburn Hills, Michigan 48326-2565
(248) 377-1700

For the Defendant:
KENNETH F. NEUMAN (P39429)
Altior Law P.C.
401 South Old Woodward Avenue, Suite 460
Birmingham, Michigan 48009-6622
(248) 372-9885

TRANSCRIBED BY:
THERESA'S TRANSCRIPTION SERVICE
Kristin Novello, CER #9570
P.O. Box 21067
Lansing, Michigan 48909-1067

APPEARANCES, Continued:

For Defendant SS MITX: **CHRISTOPHER LEVASSEUR (P35981)**
Stark Reagan PC
1111 West Long Lake Road, Suite 202
Troy, Michigan 48098-6333
(248) 641-9955

for a defendant -- a business competitor -- to come in and just mirror his server and tower and take it with him. Okay. And -- on the promise that he won't look at attorney-client privilege material. That's -- that's not good enough. So with the independent person that my client's willing to pay for to have access to the server and the tower and download the information, mirror those two devices, so that then the review of those devices take place with -- at the courthouse with the experts overseeing it I think is a reasonable compromise.

And again, it's not any additional cost to the defense cause we're willing to pay for the independent.

MR. NEUMAN: Judge, I first wanna say that I concur with what Mr. LeVasseur said and I failed to mention that I don't think Mr. Potter and Mr. Patterson had anything to do with this whole witness intimidation tactic. So I just want to be clear on that. The issue of doing a forensic inspection of International Outdoor's server and Mr. Oram's computer was raised in front of you two or three weeks ago. July 3rd there was a hearing and your Honor entered an order which was principally typed out in advance and worked out between the lawyers.

And -- and you ruled that on or before July 26th, Spectrum Consulting would have access to do a data dump -- or an imaging -- I don't even know the vernacular --

of the server and Mr. Oram's computer and that it would be reviewed on an expert eyes only basis only. We're totally fine with that. I have zero interest -- and my client has zero interest -- in attorney-client communications between Mr. Oram and any of International's lawyers. We're not interested in other business opportunities that he may be pursuing. This is for a very targeted, specific purpose. Spectrum -- Spectrum Consulting is -- is -- as far as I know, the preeminent forensic IT expert in town.

We -- I have no like prior relationship with them. I've never spoken with Stott Matthews in my life. He has no connection to Lamar Advertising. He's as good as a court-appointed expert as we could possibly hope to find. I -- if -- if the solution is that he has to do the quote, unquote review of the data here in the courthouse, I'm fine with that too. But this idea of bringing in another layer of professional and then Mr. Matthews having to say oh no, look here, look there, I mean this is just -- you know -- overcomplicating what's already a complicated process. And -- and there's no basis to suggest that Mr. Matthews would do anything to violate your Honor's order.

So what I'm -- what I ask is that the motion -- this request for reconsideration be denied, Mr. Matthews be permitted on Friday, which is the date you set -- on or before -- and that's of course the first date that they've

EXHIBIT 6

Samonsky v. BellSouth Telecomms.

Court of Appeals of South Carolina

April 1, 2011, Submitted; April 13, 2011, Filed

Unpublished Opinion No. 2011-UP-163

Reporter
2011 S.C. App. Unpub. LEXIS 161 *; 2011 WL 11733650

Steven R. Samonsky, Appellant, v. BellSouth Telecommunications, Inc. (n/k/a AT&T), Employer, BellSouth Telecommunications, Inc., Self-Insurer, Respondent.

Notice: THIS OPINION HAS NO PRECEDENTIAL VALUE. IT SHOULD NOT BE CITED OR RELIED ON AS PRECEDENT IN ANY PROCEEDING EXCEPT AS PROVIDED BY *RULE 268(d)(2), SCACR*.

Prior History: **[*1]** Appeal From Aiken County. Doyet A. Early, III, Circuit Court Judge.

Disposition: AFFIRMED.

Core Terms

hearing loss, tinnitus, perjury, vertigo, hernia, noise, van, fraud upon the court, extrinsic fraud, intrinsic fraud, circuit court, speculative, claimant, fraudulent, credible, workers' compensation, temporary benefits, fail to introduce, medical expenses, properly deny, conceal, surgeon, drove

Counsel: Steven R. Samonsky, Pro se, of Aiken, for Appellant.

Stephen L. Brown, F. Drake Rogers, III, and Catherine H. Chase, all of Charleston, for Respondent.

Judges: FEW, C.J., THOMAS and KONDUROS, JJ., concur.

Opinion

PER CURIAM: Steven R. Samonsky appeals a circuit court order that affirmed a denial of temporary benefits and medical expenses by the Appellate Panel of the Workers' Compensation Commission (the Appellate Panel). The Appellate Panel adopted a single commissioner's holding that the evidence Samonsky's hernias, vertigo, hearing loss, and tinnitus arose out of his employment at BellSouth Telecommunications, Inc. (BellSouth) was speculative. We affirm.[1]

I. Samonsky's Injuries

Samonsky contends the circuit court erred in affirming the Appellate Panel's denial of temporary benefits and medical expenses for his claims for hearing loss, tinnitus, vertigo, and hernias. We disagree.

In a workers' compensation case, "[a]n appellate court can reverse or modify the [Appellate Panel]'s decision if it is affected by an error of law or" not supported by "substantial **[*2]** evidence." *Pierre v. Seaside Farms, Inc., 386 S.C. 534, 540, 689 S.E.2d 615, 618 (2010)*. "Substantial evidence is . . . evidence which, considering the record as a whole, would allow reasonable minds to reach the conclusion the agency reached." ***Tennant v. Beaufort Cnty. Sch. Dist.,*** *381 S.C. 617, 620, 674 S.E.2d 488, 490 (2009)*. "The burden is on the claimant to prove such facts as will render the injury compensable, and such an award must not be based on surmise, conjecture or speculation." *Crosby v. Wal-Mart Store, Inc., 330 S.C. 489, 496, 499 S.E.2d 253, 257 (Ct. App. 1998)*. Moreover, "[t]he final determination of witness credibility and the weight to be accorded evidence is reserved to the Appellate Panel." *Watt v. Piedmont Auto., 384 S.C. 203, 207, 681 S.E.2d 615, 617 (Ct. App. 2009)*

"A claimant may recover workers' compensation benefits if he sustains an 'injury by accident arising out of and in the course of employment.'" *Pierre, 386 S.C. at 541, 689 S.E.2d at 618* (quoting *S.C. Code Ann. § 42-1-160(A)* (Supp. 2010)). To arise out of employment, the

[1] We decide this case without oral argument pursuant to *Rule 215, SCACR*.

injury must have a "causal connection" to the claimant's work. Ervin v. Richland Mem'l Hosp., 386 S.C. 245, 249, 687 S.E.2d 337, 339 (Ct. App. 2009) **[*3]** (citation omitted).

Here, substantial evidence supports the Appellate Panel's finding the claims for vertigo, hearing loss, and tinnitus were speculative. Samonsky's doctor would not testify Samonsky's employment caused the vertigo, and the Appellate Panel found Samonsky's testimony was not credible. Moreover, the doctor's testimony that the hearing loss and tinnitus were caused by noise from the van Samonsky drove for BellSouth was based solely upon Samonsky's statements to the doctor that the van was loud. Most importantly, independent testing of the noise emitted by the van indicated the noise was at safe levels. Therefore, the Appellate Panel properly denied the claims for vertigo, hearing loss, and tinnitus.

Substantial evidence also supports the Appellate Panel's finding the hernia claims were speculative. The Appellate Panel found Samonsky's testimony as to the date and cause of his hernias was not credible, and the surgeon who treated the hernias sent a letter to Samonsky stating the surgeon was not qualified to establish the cause of those injuries. Accordingly, the Appellate Panel properly denied the hernia claims.

II. Perjury, Fraud, and Fraud Upon the Court

Samonsky argues **[*4]** the circuit court erred in declining to set aside the Appellate Panel's decision because BellSouth, its witnesses, and its counsel committed perjury, fraud, and fraud upon the court. According to Samonsky, they concealed noise problems in the van he drove during the course of his employment to prevent him from recovering for his vertigo, hearing loss, and tinnitus claims. We disagree.

To set aside a judgment for fraud upon the court, the conduct alleged must constitute "extrinsic fraud" rather than "intrinsic fraud." Chewning v. Ford Motor Co., 354 S.C. 72, 80-81, 579 S.E.2d 605, 610 (2003). "Extrinsic fraud is fraud that induces a person not to present a case or deprives a person of the opportunity to be heard." *Id. at 81, 579 S.E.2d at 610* (internal quotation marks omitted). "Intrinsic fraud is fraud which was presented and considered in the trial. It is fraud which misleads a court in determining issues . . . ." Id. (citation omitted). "The subornation of perjury by an attorney and/or the intentional concealment of documents by an attorney are actions which constitute extrinsic fraud." *Id. at 82, 579 S.E.2d at 610.*

Here, Samonsky's assertion of mere perjury and use of a fraudulent **[*5]** document is insufficient to set aside the Appellate Panel's decision because that conduct constitutes intrinsic fraud. See *id. at 81 n.4, 579 S.E.2d at 610 n.4* (stating that without more, "perjury or use of a fraudulent document" is merely intrinsic fraud) (citations omitted). Moreover, Samonsky failed to introduce any evidence BellSouth's counsel knew or was involved in any fraudulent or perjurious conduct relating to the van's noise problems. Consequently, Samonsky failed to introduce evidence of extrinsic fraud and fraud upon the court, and the Appellate Panel properly declined to set aside the single commissioner's decision.

III. Remaining Arguments

With regard to Samonsky's remaining arguments, we affirm pursuant to Rule 220(b)(1), SCACR, and the following authorities: Clark v. Aiken Cnty. Gov't, 366 S.C. 102, 108, 620 S.E.2d 99, 102 (Ct. App. 2005) ("An issue not raised in the application for review is not preserved for the full commission's consideration."); Wigfall v. Tideland Utils., Inc., 354 S.C. 100, 103, 580 S.E.2d 100, 101 (2003) (holding an issue is not preserved for review when "[t]he circuit court did not rule on the issue and [the claimant] failed to seek consideration **[*6]** of the issue pursuant to Rule 59, SCRCP").

AFFIRMED.

FEW, C.J., THOMAS and KONDUROS, JJ., concur.

End of Document

EXHIBIT 7

Vining v. Charles J. Taunt & Assocs., P.C. (In re M.T.G., Inc.)

United States Court of Appeals for the Sixth Circuit

October 23, 2025, Argued; January 14, 2026, Decided; January 14, 2026, Filed

File Name: 26a0010p.06

No. 24-1979

Reporter
2026 U.S. App. LEXIS 935 *; 2026 FED App. 0010P (6th Cir.) **; 164 F.4th 564; 2026 LX 62418; 2026 WL 102881

IN RE: M.T.G., INC., Debtor.GUY C. VINING, Trustee for M.T.G., Inc., Appellant, v. CHARLES J. TAUNT & ASSOCIATES, P.C., 22-12661 and consolidated from 22-12769; AMERICAN CASUALTY COMPANY OF READING, PENNSYLVANIA, 22-12661 and consolidated from 23-10048; COMERICA BANK, INC., 22-12661 and consolidated from 22-12661 and 23-10048; PLUNKETT COONEY, P.C., 22-12661 and consolidated from 22-12769 and 23-10048; GARAN LUCOW MILLER, P.C., consolidated from 23-10048; CHERI L. TAUNT, Personal Representative for the Probate Estate of Charles J. Taunt, Appellees.

Prior History: **[*1]** Appeal from the United States District Court for the Eastern District of Michigan at Detroit; No. 2:22-cv-12661—Terrence George Berg, District Judge.

Vining v. Plunkett Cooney, P.C. (In re M.T.G., Inc.), 2024 U.S. Dist. LEXIS 243932, 2024 WL 5695966 (Sept. 30, 2024)

Core Terms

bankruptcy court, taunt, post-petition, void ab initio, fee agreement, vacate, conflicting interest, attorney's fees, estate property, pre-petition, conversion, officer of court, bankruptcy code, estate's assets, commit fraud, clear error, settlement, punitive, vicarious liability, summary judgment, district court, misconduct, impartial, agency relationship, judicial machinery, conversion claim, principal-agent, retroactively, appointment, automatic

Case Summary

Overview
Key Legal Holdings

- Comerica Bank was not liable for fraud on the court because it was not an officer of the court and did not have a principal-agent relationship with Taunt that would create vicarious liability, despite having a fee agreement with him.
- Post-petition transfers authorized by valid court orders at the time they were made cannot be avoided under § 549(a), even if those orders are later vacated, unless the court explicitly makes the vacatur retroactive.
- A bankruptcy trustee who exercises control over estate property within the scope of their statutory authority cannot be liable for conversion, even if later disqualified for a conflict of interest, unless the court retroactively invalidates their authority.

Material Facts

- MTG filed for Chapter 7 bankruptcy in 1996.
- Charles Taunt was appointed trustee but entered into an undisclosed fee agreement with Comerica Bank, MTG's largest secured creditor.
- Taunt obtained several orders benefiting Comerica without disclosing the conflict.
- After discovery of the conflict, Taunt was disqualified and the bankruptcy court vacated the Comerica Orders.
- Guy Vining was appointed successor trustee and filed claims against Taunt, his law firm, Comerica, and American Casualty.

Controlling Law

- Fraud on the court requires conduct by an officer of the court that deceives the court (Demjanjuk v. Petrovsky).
- 11 U.S.C.S. § 549(a)allows avoidance of unauthorized post-petition transfers.
- Michigan law on conversion requires wrongful exercise of control over property.
- Vicarious liability under Michigan law requires a principal-agent relationship with right to control.

Court Rationale

Comerica was not an officer of the court and had no duty to disclose under Rule 2014; No principal-agent relationship existed between Comerica and Taunt as Comerica lacked the right to control how Taunt performed his duties; The post-petition transfers remained authorized despite vacatur of the Comerica Orders because the vacatur was not retroactive; Taunt had legal authority to control estate property as trustee at the time of the transfers, so his actions were not wrongful conversion.

Outcome
Procedural Outcome

The Sixth Circuit affirmed the bankruptcy court's grant of summary judgment to the defendants on all claims, holding that Comerica was not liable for fraud on the court, the post-petition transfers were not avoidable, and the conversion claims failed.

LexisNexis® Headnotes

Bankruptcy Law > Procedural Matters > Adversary Proceedings > Causes of Action

HN1 Adversary Proceedings, Causes of Action

Federal Rule of Bankruptcy Procedure 2014(a) requires trustees to file a verified statement describing any connections to the estate's creditors. Fed. R. Bankr. P. 2014(a)(3).

Bankruptcy Law > ... > Judicial Review > Standards of Review > Abuse of Discretion

Bankruptcy Law > ... > Judicial Review > Standards of Review > De Novo Standard of Review

Bankruptcy Law > ... > Judicial Review > Standards of Review > Clear Error Review

HN2 Standards of Review, Abuse of Discretion

An appellate court reviews the bankruptcy court's findings of fact for clear error, its conclusions of law de novo, and its award of damages for an abuse of discretion.

Evidence > Burdens of Proof > Allocation

Evidence > Burdens of Proof > Clear & Convincing Proof

HN3 Burdens of Proof, Allocation

Fraud on the court consists of only that species of fraud which does or attempts to defile the court itself so the judicial machinery cannot perform in the usual manner its impartial task of adjudging cases. To establish fraud on the court, a party must show there was conduct: (1) by an officer of the court; (2) that was directed to the judicial machinery itself; (3) that was intentionally false, willfully blind to the truth, or in reckless disregard for the truth; (4) that was a positive averment or concealment when one was under a duty to disclose; and (5) that deceived the court. The party has the burden of proving the existence of fraud on the court by clear and convincing evidence.

Bankruptcy Law > ... > Examiners, Officers & Trustees > Duties & Functions > Capacities & Roles

HN4 Duties & Functions, Capacities & Roles

Attorneys and bankruptcy trustees fall into the category of officers of the court because they occupy positions that demand integrity and honest dealing with the court beyond that of any private party.

Business & Corporate Law > Agency Relationships > Fiduciaries > Fiduciary Duties

HN5 Fiduciaries, Fiduciary Duties

A creditor acts in his own interest and in general owes no [fiduciary] duty to any other party.

Evidence > Burdens of Proof > Allocation

HN6 Burdens of Proof, Allocation

To prevail under a theory of vicarious liability, a party needs to demonstrate that another party is indirectly responsible for another's actions via a principal-agent relationship.

Business & Corporate Law > Agency Relationships > Establishment > Agency Agreements

Civil Procedure > Appeals > Standards of Review > Clearly Erroneous Review

Business & Corporate Law > ... > Establishment > Elements > Right to Control by Principal

Business & Corporate Law > ... > Establishment > Proof of Agency > Questions of Fact & Law

Business & Corporate Law > ... > Establishment > Elements > Application of Agency Law Principles

HN7 Establishment, Agency Agreements

A principal-agent relationship exists where one person acts for or represents another. Michigan courts look to the relations of the parties as they in fact exist under their agreements or acts to determine whether parties have created an agency relationship. For an agency relationship to form, the agreements or acts of the parties must demonstrate that the principal had the right to control the conduct of the agent, including the right to specify not just what the agent does, but how the agent does it. Whether a party exerted this level of control over another is a question of fact that is reviewed for clear error.

Civil Procedure > ... > Relief From Judgments > Grounds for Relief from Final Judgment, Order or Proceeding > Fraud, Misconduct & Misrepresentation

HN8 Grounds for Relief from Final Judgment, Order or Proceeding, Fraud, Misconduct & Misrepresentation

Fraud on the court encompasses only conduct that is directed to the judicial machinery itself and that directly corrupts the court's impartial functions.

Bankruptcy Law > ... > Judicial Review > Standards of Review > Abuse of Discretion

Civil Procedure > Appeals > Standards of Review > Abuse of Discretion

Bankruptcy Law > Procedural Matters > Adversary Proceedings > Judgments

HN9 Standards of Review, Abuse of Discretion

Bankruptcy courts possess the same inherent authority as Article III courts to sanction litigants for misconduct. Fraud on the court is the type of misconduct that triggers this authority because it undermines the administration of justice. When a court exercises this inherent authority, it has broad discretion to select an appropriate remedy. An appellate court reviews the bankruptcy court's damages award for abuse of discretion, reversing only if there is a definite and firm conviction that the court below committed a clear error of judgment.

Civil Procedure > Remedies > Damages > Punitive Damages

HN10 Damages, Punitive Damages

The bankruptcy code explicitly authorizes punitive damages in certain situations. 11 U.S.C. § 362(k); 11 U.S.C. § 303(i)); *11 U.S.C. § 523(a)*. But when there is no such statutory provision, courts have been wary of allowing bankruptcy courts to exercise broad punitive sanction powers, given the risk of abuse.

Governments > Courts > Authority to Adjudicate

HN11 Courts, Authority to Adjudicate

When an order is void ab initio, it is as if it never existed.

Bankruptcy Law > Estate Property > Avoidance > Postpetition Transactions

Bankruptcy Law > Estate Property > Avoidance > Transferee Liabilities & Rights

HN12 Avoidance, Postpetition Transactions

11 U.S.C.S. § 549 governs avoidance of post-petition transfers. 11 U.S.C.S. § 549(a) provides, subject to some exceptions, that the trustee may avoid a post-petition transfer of the estate's property that is not authorized by the bankruptcy court or any provision of the bankruptcy code. 11 U.S.C. § 549(a). Avoiding a transfer of property is tantamount to reversing a transaction because it forces the transferee to return the property to the estate. To evaluate whether a post-petition transfer is avoidable in this context, courts ask whether, at the time of adjudication, the contested transfer remains authorized.

Governments > Local Governments > Employees & Officials

HN13 Local Governments, Employees & Officials

To authorize means to give official permission for something to happen, or to give someone official permission to do something.

Civil Procedure > Judicial Officers > Judges > Discretionary Powers

HN14 Judges, Discretionary Powers

The bankruptcy court has discretion to craft and impose the relief it finds suitable to remedy fraud on the court.

Civil Procedure > ... > Relief From Judgments > Grounds for Relief from Final Judgment, Order or Proceeding > Void Judgments

Constitutional Law > ... > Fundamental Rights > Procedural Due Process > Scope of Protection

HN15 Grounds for Relief from Final Judgment, Order or Proceeding, Void Judgments

Courts generally treat judgments as void ab initio only when a court lacked jurisdiction to issue the judgment or the underlying proceeding deprived a participant of due process by failing to notice a party or afford them an opportunity to be heard.

Torts > Intentional Torts > Conversion > Elements

HN16 Conversion, Elements

The common law tort of conversion turns on whether a person wrongfully exercised control over someone else's personal property. An act is wrongful when it is inconsistent with the ownership rights of another.

Counsel: ARGUED: Guy C. Vining, VINING LAW GROUP, PLC, Taylor, Michigan, in pro per. Courtney A. Krause, GARAN LUCOW MILLER, PC, Detroit, Michigan, for Appellees Charles J. Taunt & Associates, P.C. and Cheri L. Taunt.

Jeffrey M. Frank, MADDIN HAUSER ROTH & HELLER, PC, Southfield, Michigan, for Appellee American Casualty Company.

Joseph J. Shannon, BODMAN, Detroit, Michigan, for Appellee Comerica Bank.

Trent B. Collier, COLLINS EINHORN FARRELL PC, Southfield, Michigan, for Appellee Plunkett Cooney, P.C.

ON BRIEF: Guy C. Vining, VINING LAW GROUP, PLC, Taylor, Michigan, Barbara D. Urlaub, MORGAN & JONES, PLLC, Farmington Hills, Michigan, for Appellant.

Courtney A. Krause, GARAN LUCOW MILLER, PC, Detroit, Michigan, for Appellees Charles J. Taunt & Associates, P.C. and Cheri L. Taunt.

Jeffrey M. Frank, David M. Eisenberg, MADDIN HAUSER ROTH & HELLER, PC, Southfield, Michigan, for Appellee American Casualty Company.

Joseph J. Shannon, BODMAN, Detroit, Michigan, for Appellee Comerica Bank.

Trent B. Collier, COLLINS EINHORN FARRELL PC, Southfield, Michigan, **[*2]** for Appellee Plunkett Cooney, P.C.

Judges: Before: KETHLEDGE, LARSEN, and BLOOMEKATZ, Circuit Judges.

Opinion by: BLOOMEKATZ

Opinion

[2]** BLOOMEKATZ, Circuit Judge. This appeal arises out of debtor MTG's decades-long Chapter 7 bankruptcy proceedings. The original trustee, Charles Taunt, failed to disclose a conflict of interest involving the largest secured creditor, Comerica Bank. The successor trustee, Guy Vining, now seeks to unwind various actions taken during Taunt's tenure. He alleges that Comerica committed, or is vicariously liable for, fraud on the court based on Taunt's nondisclosure; that several post-petition transfers of estate property are avoidable under *11 U.S.C. § 549(a)*; and that Taunt, Taunt's former law firm Plunkett Cooney, and Comerica, are liable for conversion of estate assets. The bankruptcy court granted summary judgment to the defendants on nearly all these claims, and the district court affirmed. We do the same.

BACKGROUND

This case has a long and complex history. To provide the relevant background for our decision today, we begin by briefly recounting the underlying conduct that gave rise to the **[**3]** parties' dispute and the first round of litigation. Then we detail the current proceeding, focusing on the claims **[*3]** that give rise to this appeal.

I. Original Bankruptcy Proceeding

MTG designed and built tooling for the auto industry. In 1995, MTG filed for Chapter 11 bankruptcy relief. The case was converted to a Chapter 7 proceeding the following year. Prior to the appointment of a Chapter 7 trustee, American Casualty issued a $1,000,000 bond that protected the MTG estate (and its creditors) against certain losses caused by a trustee's negligence, mismanagement, or fraud.

The bankruptcy court appointed Charles Taunt as the Chapter 7 trustee of the bankruptcy estate. As trustee, Taunt acted as the legal representative of the estate, owing fiduciary duties to the bankruptcy court and the parties, and broader responsibilities to uphold the integrity of the bankruptcy system. *In re Steele, 26 B.R. 233, 234 (Bankr. W.D. Ky. 1982)*. In carrying out these obligations, Taunt's job was to marshal and sell the MTG estate's assets for the benefit of its creditors. *See* *11 U.S.C. § 704(a)(1)*; *In re Motorwerks, Inc., 371 B.R. 281, 290 (Bankr. S.D. Ohio 2007)*. With this role, the bankruptcy court relied on Taunt's representations to understand the estate's financial circumstances. *See* *In re Slocombe, 344 B.R. 529, 534 (Bankr. W.D. Mich. 2006)*. In connection with his appointment, Taunt filed a "Verified Statement of Disinterest for Trustee to Employ Counsel" that attested his law firm, Charles J. Taunt & Associates, **[*4]** was disinterested in the estate's assets and both Taunt and his firm could act as counsel to Taunt in his role as the trustee.

Shortly thereafter, Taunt entered into a fee agreement with Comerica. Because Comerica was MTG's primary lender and largest secured creditor, the agreement raised a potential conflict of interest. The agreement let Taunt cover certain expenses using funds from the property securing Comerica's loan, as permitted by *11 U.S.C. § 506(c)*. But it also specified that Comerica would pay Taunt to review and analyze its claim against the estate. So, in addition to working on behalf of the estate, Taunt was also working on behalf of another party in the proceeding (Comerica) that was seeking money from the estate. ***HN1*** *Bankruptcy Rule 2014(a)* requires trustees to file a verified statement describing "any" connections to the estate's **[**4]** creditors. *Fed. R. Bankr. P. 2014(a)(3)*. Taunt filed this verification twice; once upon his appointment and then after his law firm merged with Plunkett Cooney. He failed to disclose his fee agreement with Comerica both times.[1]

Before the bankruptcy court learned about the full scope of Taunt's fee agreement with Comerica, he obtained several orders that benefitted Comerica. These orders (collectively, the "Comerica **[*5]** Orders") included: (1) the Comerica Claim Allowance Order—which allowed Comerica's $5.3 million secured claim and determined that Comerica had "a valid and properly perfected security interest in and lien on all property of [MTG's] estate," 2007 Bankr. Ct. Op., R. 28-8, PageID 11497 (quoting the order); (2) the Comerica Relief from Stay

[1] Taunt began negotiations with Comerica the day after he was appointed as the estate's trustee. Taunt did not disclose these negotiations to the bankruptcy court in his first "Verified Statement of Disinterest for Trustee to Employ Counsel."

Order—which granted Comerica relief from the court-ordered stay that automatically prevents most creditors from collecting debts or seizing property once a bankruptcy case is filed; and (3) the Comerica Settlement Order—which settled the estate's pre-petition lender liability claims (that is, MTG's claims against Comerica that arose before MTG filed for bankruptcy) for $10,000.

II. Initial Fraud on the Court Litigation

Litigation over Taunt's potential conflict of interest began less than two years after the bankruptcy court issued the Comerica Orders. After Taunt disbursed the overwhelming majority of the estate's assets, he requested approval from the bankruptcy court to use the estate's remaining assets to pay his own fees and then remit the balance to Comerica. Todd Halbert, MTG's attorney, objected to Taunt's motion. He argued that MTG's pre-petition **[*6]** lender liability claims barred Comerica from asserting a valid interest in the estate's remaining assets. Although Halbert conceded that the $10,000 Comerica Settlement Order covered those claims, he maintained the settlement lacked consideration and later contended that the order itself was a product of fraud on the court and should therefore be set aside. The United States Trustee, which oversees the administration of bankruptcy cases, investigated Halbert's claims and concluded that Taunt and Plunkett Cooney had a duty to disclose Taunt's fee agreement with Comerica to the bankruptcy court under Rule 2014. In re M.T.G., Inc., 366 B.R. 730, 741 (Bankr. E.D. Mich. [**5] 2007) [hereinafter *In re MTG I*], *aff'd*, 400 B.R. 558 (E.D. Mich. 2009). Based on the U.S. Trustee's investigation, and on appeal from the bankruptcy court, the district court held that the fee agreement created a "serious, egregious conflict of interest and breach of fiduciary duty." Id. at 751 (quoting the district court hearing). The district court thus disqualified Taunt as the Chapter 7 trustee and denied his firm all fees. The bankruptcy court then appointed Guy Vining as the estate's trustee.

Even though Taunt's disqualification ended his service as trustee, it did not resolve whether his earlier conduct gave rise to any personal **[*7]** liability or entitled the estate to relief. In 2007, the bankruptcy court held that Taunt and his attorneys (then Plunkett Cooney) had in fact "committed fraud on the court, by failing to properly disclose [the Comerica Fee Agreement], and then obtaining [the Comerica Orders] from the Court that benefitted Comerica." Id. at 732. On that basis, the bankruptcy court vacated the Comerica Orders. Id. at 758.

III. Current Adversary Proceeding

After vacating the Comerica Orders, the bankruptcy court explained that multiple issues that Vining had raised would need to be resolved in an adversary proceeding, including Vining's allegations of conspiracy by Taunt and Comerica, potential violations of state and federal law, and Vining's entitlement to damages and fees. *See* id. at 756-58. At the same time, however, the bankruptcy court cautioned against further litigation, remarking that it was "far from clear" that Vining's continued pursuit of these claims would benefit the estate and its creditors. Id. at 757-58.

Regardless, Vining filed a 21-count complaint against, in relevant part, Taunt, Plunkett Cooney, Comerica, and American Casualty. Vining's claims fell into two categories. The first category, the pre-petition claims, consisted of **[*8]** MTG's claims against Comerica that arose before MTG filed for bankruptcy. Those claims concerned alleged misconduct that forced MTG to go out of business. They are not on appeal, so we do not discuss them further. The second category, the post-petition claims, encompassed the estate's claims against Taunt, Plunkett Cooney, and Comerica that arose after MTG filed for bankruptcy. Those claims all related to Taunt's nondisclosure of the Comerica fee agreement, and some are at issue in this appeal.

[6]** After years of discovery disputes, the parties filed cross-motions for summary judgment. The bankruptcy court held oral arguments on the motions for eight days. It then took six years to write a 408-page opinion, which granted summary judgment to Vining in part, but largely granted summary judgment to the defendants on Vining's post-petition claims.

Three of the claims are the subject of this appeal.

First, the bankruptcy court affirmed its prior finding that Taunt and Plunkett Cooney had committed fraud on the court. But it held that Comerica had not. The bankruptcy court reasoned that "the duty to disclose the Comerica Fee Agreement was a duty owed by Taunt, as the Chapter 7 trustee." 2022 Bankr. **[*9]** Ct. Op., R. 20-18, PageID 4716 (quoting In re MTG I, 366 B.R. at 757). It reasoned that bankruptcy law placed no similar duty on Comerica. Because of the "inherent value" in exposing fraud on the court, the bankruptcy court awarded Vining limited attorney's fees for his work pursing this claim against Taunt, and it determined that American Casualty's bond would cover that liability.[2] *Id.* at 4739-40. It declined, however, to award Vining full attorney's fees, compensatory damages, or punitive damages.

Second, the bankruptcy court rejected Vining's avoidance claim. Vining claimed that certain post-petition transfers Taunt had arranged were avoidable under *11 U.S.C. § 549(a)* because they were voided ab initio when Taunt was disqualified and the bankruptcy court vacated the Comerica Orders. The bankruptcy court disagreed, explaining that all the postpetition transfers Vining sought to avoid were authorized by valid court orders at the time of transfer, and therefore did not qualify for avoidance under the statute.

Third, the bankruptcy court denied Vining's conversion claim. Vining brought a common law and statutory conversion claim against Taunt, Plunkett Cooney, and Comerica, arguing that Taunt's conflict of interest disqualified **[*10]** him from acting as the bankruptcy trustee, and, as a result, any "dominion or control" that Taunt exercised over the estate's property was **[**7]** not authorized and "wrongful." 2022 Bankr. Ct. Op., R. 20-18, PageID 4813. The bankruptcy court disagreed because Taunt was the Chapter 7 trustee during these transactions, and thus had the authority to administer the estate's property and did not unlawfully convert it.

Taking a broader view, the bankruptcy court concluded that "the estate suffered no injury because of anything Taunt or his attorneys did or failed to do during the nearly five years that Taunt was the Chapter 7 Trustee." *Id.* at PageID 4725. On the contrary, the bankruptcy court surmised that because the pre-petition claims against Comerica were "worth nothing," the Comerica Settlement Order (which settled MTG's lender liability claims against Comerica in exchange for $10,000), benefited the estate. *Id.*

Nonetheless, Vining appealed the bankruptcy court's order. The district court affirmed the bankruptcy court's decision on all the challenged claims, and—despite the bankruptcy court's admonition that this litigation is not in the estate's best interest—Vining now pursues this appeal **[*11]** too.

ANALYSIS

In this appeal, Vining pursues three main arguments. *First*, that the bankruptcy court erred in holding that Comerica was not liable for fraud on the court and that the bankruptcy court abused its discretion in awarding only limited attorney's fees. *Second*, that the bankruptcy court should have held that the post-petition transfers were avoidable. *Third*, that the bankruptcy court erroneously dismissed his conversion claims. We consider each issue in turn. ***HN2*** In doing so, we afford the deference we usually give to the district court to the bankruptcy court. *In re Morris, 260 F.3d 654, 662 (6th Cir. 2001)*; *Hancock v. McDermott, 646 F.3d 356, 359 n.1 (6th Cir. 2011)*. That means we review the bankruptcy court's findings of fact for clear error, its conclusions of law de novo, and its award of damages for an abuse of discretion. *In re McDonald, 29 F.4th 817, 822 (6th Cir. 2022)*; *In re Fashion Shop of Ky., Inc., 350 F. App'x 24, 27 (6th Cir. 2009)*. As detailed below, we uphold the bankruptcy court's ruling on each of the challenged issues.

[8] I. Fraud on the Court Claim**

Although the bankruptcy court concluded that Taunt, and his law firm Plunkett Cooney, were liable for fraud on the court, it held that Comerica was not. *In re MTG I, 366 B.R. at 748-49, 756-57*. In this appeal, Vining argues that Comerica should not have been let off the hook and that the court should have awarded more severe damages for Taunt's fraud. We disagree and hold that **[*12]** Comerica is not liable—either directly or vicariously—for fraud on the court and we affirm the district court's limited damages award.

HN3 Fraud on the court consists of "only that species of fraud which does or attempts to defile the court itself . . . so the judicial machinery cannot perform in the usual manner its impartial task of adjudging cases." *Buell v. Anderson, 48 F. App'x 491, 499 (6th Cir. 2002)* (cleaned up). To establish that Comerica committed fraud on the court, Vining must show there was conduct: (1) by "an officer of the court"; (2) that was "directed to the 'judicial machinery' itself"; (3) that was "intentionally false, willfully blind to the truth, or [was] in reckless disregard

[2] As Taunt's surety, American Casualty is entitled to assert the same arguments as Taunt. *See Ackron Contracting Co. v. Oakland County, 108 Mich. App. 767, 310 N.W.2d 874, 876 (Mich. Ct. App. 1981)*. Because American Casualty has adopted Taunt's arguments that the bankruptcy court did not abuse its discretion by declining to award full attorney's fees, additional compensatory, or punitive damages, we refer only to Taunt throughout the rest of this opinion.

for the truth"; (4) that was "a positive averment or [was] concealment when one [was] under a duty to disclose"; and (5) that "deceive[d] the court." Demjanjuk v. Petrovsky, 10 F.3d 338, 348 (6th Cir. 1993). Vining has the burden of proving the existence of fraud on the court by "clear and convincing evidence." Carter v. Anderson, 585 F.3d 1007, 1011 (6th Cir. 2009).[3]

A. Direct Liability

We begin by rejecting Vining's argument that Comerica is directly liable for fraud on the court. As the bankruptcy court explained, Comerica is not directly liable because only an "officer of the court" can commit fraud on the court and, in this proceeding, Comerica itself **[*13]** is not an officer of the court. *See* Okros v. Angelo Iafrate Constr. Co., 298 F. App'x 419, 427 (6th Cir. 2008); ***see also*** In re Michelson, 141 B.R. 715, 726 (Bankr. E.D. Cal. 1992) (explaining that "participation by an officer of the court elevates garden-variety fraud into fraud on the court").

[9]** ***HN4*** Although we have not had occasion to elucidate a comprehensive definition for an officer of the court, we have previously held that attorneys and bankruptcy trustees fall into that category. *See, e.g.*, Demjanjuk, 10 F.3d at 352 (attorney); Comput. Leasco, Inc. v. NTP, Inc., 194 F. App'x 328, 338 (6th Cir. 2006) (attorney); In re DeLorean Motor Co., 991 F.2d 1236, 1240 (6th Cir. 1993) (bankruptcy trustee). Attorneys and trustees are both officers of the court because they occupy positions that "demand[] integrity and honest dealing with the court" beyond that of any private party. Demjanjuk, 10 F.3d at 352 (quotation omitted). Taunt was thus an officer of the court both as the Chapter 7 trustee and as counsel to the trustee. In re MTG I, 366 B.R. at 566. The latter was also true for Charles J. Taunt & Associates, and its successor, Plunkett Cooney. *Id.* In addition to attorneys and trustees, there may be other categories of officials that similarly have heightened duties of integrity and honesty with the court, but we need not resolve the full scope of "officers of the court" to resolve this case.

Unlike Taunt and his law firms, Comerica was neither a trustee nor an attorney and Vining did not argue that Comerica had a greater duty **[*14]** to the court than any other private party involved in a bankruptcy court proceeding. *Cf.* Germain v. Conn. Nat'l Bank, 988 F.2d 1323, 1330 n.8 (2d Cir. 1993) (***HN5*** "The creditor acts in his own interest and in general owes no [fiduciary] duty to any other party."). Since acting as an officer is a prerequisite for committing fraud on the court, Comerica cannot be held directly liable.

B. Vicarious Liability

Comerica is also not vicariously liable for fraud on the court. We apply Michigan law when evaluating Vining's vicarious liability claim against Comerica. *See* Travelers Cas. & Sur. Co. of Am. v. Pac. Gas & Elec. Co., 549 U.S. 443, 450, 127 S. Ct. 1199, 167 L. Ed. 2d 178 (2007). ***HN6*** To prevail under a theory of vicarious liability, Vining needs to demonstrate that Comerica is indirectly responsible for another's actions via a principal-agent relationship. Theophelis v. Lansing Gen. Hosp., 430 Mich. 473, 424 N.W.2d 478, 483 (Mich. 1988); ***see*** Rogers v. J.B. Hunt Transp., Inc., 466 Mich. 645, 649 N.W.2d 23, 26 (Mich. 2002). Comerica can be liable for harms inflicted by its agent's misconduct even if it did not itself act unlawfully. Bailey v. Schaaf, 304 Mich. App. 324, 852 N.W.2d 180, 193 (Mich. Ct. App. 2014), ***vacated in part on other grounds*, *497 Mich. 927, 856 N.W.2d 692 (Mich. 2014)*** (mem.); Al-Shimmari v. Detroit Med. Ctr., **[**10]** 477 Mich. 280, 731 N.W.2d 29, 36 (Mich. 2007). But Vining cannot hold Comerica liable if its agent is not itself liable for the alleged wrongdoing. *See* Lincoln v. Gupta, 142 Mich. App. 615, 370 N.W.2d 312, 316 (Mich. Ct. App. 1985).

Vining advances two theories of vicarious liability. We are not persuaded by either.

First, Vining argues that Taunt's fee agreement with Comerica created an agency relationship, making Comerica responsible for Taunt's fraud on the court. But no such principal-agent **[*15]** relationship existed between Comerica and Taunt in these bankruptcy proceedings. ***HN7*** A principal-agent relationship exists where "one person acts for or represents another." St. Clair Intermediate Sch. Dist. v. Intermediate Educ. Ass'n/Mich. Educ. Ass'n, 458 Mich. 540, 581 N.W.2d 707, 716 (Mich. 1998) (quotation omitted). Michigan courts look to "the relations of the parties as they in fact exist under their agreements or acts" to determine whether parties have created an agency relationship. *Id.* (quotation omitted). For an agency relationship to form,

---

[3] Our discussion of the requirements for "fraud on the court" should not be read to foreclose the bankruptcy court's discretion to sanction for misleading or unethical conduct in manners outside of a finding of fraud on the court. ***See*** In re Jemsek Clinic, P.A., 850 F.3d 150, 156 (4th Cir. 2017).

the agreements or acts of the parties must demonstrate that the principal—Comerica—had the "right to control the conduct of the agent," *id.*,—Taunt—including the right to specify not just what the agent does, but how the agent does it. *See* Holbrook v. Olympia Hotel Co., 200 Mich. 597, 166 N.W. 876, 877-78 (Mich. 1918). Whether Comerica exerted this level of control over Taunt is a question of fact that we review for clear error. St. Clair Intermediate Sch. Dist., 581 N.W.2d at 716.

Vining has not demonstrated that Comerica had the right to control Taunt. To prove control, Vining cites Comerica General Counsel's statement that Comerica "actively and intentionally" used the fee agreement "to gain advantageous treatment or exert influence" over Taunt. Hertzberg Depo. Tr., R. 27-36, PageID 6471. The text of the fee agreement and subsequent events suggest otherwise. For example, the agreement provided **[*16]** that Taunt would "Inspect/Secure Premises," including changing locks; shutting down business operations; inspecting real property, machinery, and equipment; securing business records; and providing landlords access to premises. Comerica Fee Agmt., R. 30-15, PageID 12988. But the agreement did not dictate *how* Taunt would conduct any of those tasks. He retained that discretion. The agreement also provided Taunt would "[r]eview claims for payment against Becker Group," one of MTG's suppliers. *Id.* But it did not require a specific outcome; Taunt independently chose **[**11]** the methodology he used to evaluate the Becker Group's claims. Taunt also negotiated with the Becker Group and settled MTG's claims against them, contrary to Comerica's wishes. Because the bankruptcy court did not clearly err in concluding that Comerica did not have the "right to control" Taunt under the Comerica Fee Agreement, there was no agency relationship between the two parties. And so Vining's first theory of vicarious liability fails.

Second, Vining contends that Comerica's attorneys committed fraud on the court and that their liability can be imputed to Comerica. ***HN8*** Recall that fraud on the court encompasses only conduct **[*17]** that is "directed to the judicial machinery itself" and that "directly corrupt[s]" the court's impartial functions. *Kennedy v. Schneider Elec., 893 F.3d 414, 419 (7th Cir. 2018)* (quotation omitted); *see also* Mazzei v. The Money Store, 62 F.4th 88, 93 (2d Cir. 2023). Taunt's failure to disclose the fee agreement satisfied that standard because, as trustee, he owed fiduciary and statutory duties of candor to the bankruptcy court. The bankruptcy court, in turn, relied on his impartial assessment of the estate's financial condition. But by failing to disclose the fee agreement from the bankruptcy court, Taunt concealed a conflict of interest that undermined his impartiality and therefore impaired the court's ability to operate as a neutral arbiter. *In re MTG I, 366 B.R. at 748-49*. Comerica's attorneys, however, bore no comparable duty to the court under *Rule 2014* and for that reason, the rationale supporting fraud-on-the-court liability for Taunt does not extend to them. *Id. at 756-57*. Moreover, the bankruptcy court concluded that even if it "could find" Comerica liable for fraud on the court "on any theory," it "would exercise its discretion not to award any relief against [Comerica]." 2022 Bankr. Ct. Op., R. 20-18, PageID 4717. Given its findings regarding the actions and obligations of the various parties, the bankruptcy court was within its discretion **[*18]** to deny relief.

Vining disagrees. He points to expert reports that conclude "Comerica and its counsel actively participated in the fraud on the Court" and violated the Michigan Rules of Professional Conduct. Witte Expert Rep., R. 27-70, PageID 9279-80. This testimony does not help Vining because an expert may not testify as to a legal conclusion. *See* Berry v. City of Detroit, 25 F.3d 1342, 1353-54 (6th Cir. 1994). And even assuming Comerica's attorneys had violated the professional conduct rules, that would not "necessarily" amount to fraud on the court, as all violations of the ethics rules do not automatically satisfy our fraud-on-the-court standard. **[**12]** *Trendsettah USA, Inc. v. Swisher Int'l, Inc., 31 F.4th 1124, 1133 (9th Cir. 2022)* (quotation omitted). Regardless, assuming Comerica could be liable for fraud on the court based on its attorney's actions here, Vining has not shown that the bankruptcy court abused its discretion in denying relief.

Accordingly, neither of Vining's vicarious liability theories are persuasive, and we affirm the bankruptcy court's decision not to sanction Comerica for fraud on the court.

C. Damages

Having concluded that Comerica is not liable for fraud on the court, we next consider whether the bankruptcy court abused its discretion by awarding Vining only partial attorney's fees for Taunt and Plunkett **[*19]** Cooney's fraud on the court. ***HN9*** Bankruptcy courts possess the same inherent authority as Article III courts to sanction litigants for misconduct. *In re Downs, 103 F.3d 472, 477 (6th Cir. 1996)*. Fraud on the court is the type of misconduct that triggers this authority because it undermines the "administration of justice." Demjanjuk, 10 F.3d at 352; *see* Chambers v. NASCO, 501 U.S. 32, 45-46, 111 S. Ct. 2123, 115 L. Ed. 2d 27 (1991); *see also* Universal Oil Prods. Co. v. Root Refin. Co., 328 U.S. 575, 580, 66 S. Ct. 1176, 90 L. Ed. 1447 (1946). And when a court exercises this inherent authority, it has broad discretion to select an appropriate remedy. In re Big Rivers Elec. Corp., 355 F.3d 415, 436 (6th Cir. 2004). We therefore review the bankruptcy court's damages award for abuse of discretion—reversing only if we have "a definite and firm conviction that the court below committed a clear error of judgment." In re Nowak, 586 F.3d 450, 454 (6th Cir. 2009) (quotation omitted).

We conclude the bankruptcy court did not abuse its discretion by awarding only partial attorney's fees. After the bankruptcy court concluded in 2007 that Taunt and Plunkett Cooney had committed fraud on the court, it required them to disgorge all fees the estate paid for their service as the Chapter 7 trustee and vacated the Comerica Orders. In this adversary proceeding, the bankruptcy court considered further sanctions. Although it determined that the litigation had yielded only a "small financial benefit to the bankruptcy estate" and had resulted in "no financial benefit to non-priority **[*20]** unsecured creditors," it recognized the "the inherent value" of "exposing a fraud on the court" and of "cleans[ing] the court of such fraud." 2022 Bankr. Ct. Op., R. 20-18, **[**13]** PageID 4739-40. For that reason, it awarded attorney fees against Taunt and Plunkett Cooney for only some of Vining's work—his time spent securing vacatur of the Comerica Orders, obtaining the disgorgement orders, and quantifying the amount to be disgorged.

Vining now argues the bankruptcy court abused its discretion by giving such limited relief, but we again disagree. The bankruptcy court declined to award full attorney's fees because Vining's decision to pursue these claims for the better part of the last two decades has provided only a "small financial benefit" to the estate. *Id.* Indeed, as far back as 2007, the bankruptcy court warned that it was "far from clear" that Vining's continued pursuit of these claims would benefit the estate and its creditors. In re MTG I, 366 B.R. at 757-58. Given that historical context, the bankruptcy court's refusal to award full attorney's fees does not near a "clear error of judgment." In re Nowak, 586 F.3d at 454 (quotation omitted).

Finally, Vining argues the bankruptcy court abused its discretion by declining to award punitive damages. **[*21]** **HN10** The bankruptcy code explicitly authorizes punitive damages in certain situations. *See, e.g.,* In re Dunning, 269 B.R. 357, 362-63 (Bankr. N.D. Ohio 2001) (11 U.S.C. § 362(k)); In re Wavelength, Inc., 61 B.R. 614, 619 (9th Cir. BAP 1986) (11 U.S.C. § 303(i)); In re Zordan, No. 05 B 14742, 2006 Bankr. LEXIS 1173, 2006 WL 1791157, at *9 (Bankr. N.D. Ill. June 27, 2006) (*11 U.S.C. § 523(a)*). But when there is no such statutory provision, courts have been wary of allowing bankruptcy courts to exercise "broad punitive sanction powers, given the risk of abuse." In re John Richards Homes Bldg. Co., 552 F. App'x 401, 414 (6th Cir. 2013). Nonetheless, Vining argues that the bankruptcy court was required to award punitive damages. The problem, however, is that he provides no legal authority that purportedly stands for the proposition. As with the other forms of damages, Vining does not show that the court abused its discretion rather than reached a result he simply dislikes.

II. Avoidance Claim

Vining next argues that the post-petition transfers were avoidable under 11 U.S.C. § 549(a). He contends that, when the bankruptcy court uncovered Taunt's nondisclosure and vacated the Comerica Orders, the vacatur rendered the Comerica orders void "ab initio." **HN11** When an order is void ab initio, it is "as if [it] never existed." Watt v. United States, 162 F. App'x 486, **[**14]** 503 (6th Cir. 2006). Thus, in Vining's view, we must act as if the Comerica Orders never existed, meaning that the transfers of estate property that the orders approved were, instead, not properly authorized. And if those transfers were not properly authorized, Vining **[*22]** argues, the transfers are avoidable and require that the property be returned to the estate.

This analysis is flawed, and reviewing de novo, we again affirm the bankruptcy court's rejection of this claim. *See* In re Forbes, 372 B.R. 321, 325 (6th Cir. BAP 2007) ("The bankruptcy court's legal conclusion that the transfer at issue constituted an avoidable fraudulent conveyance is reviewed de novo.")

HN12 Section 549 of the bankruptcy code governs avoidance of post-petition transfers. 11 U.S.C. § 549(a). It provides, subject to some exceptions not applicable here, that "the trustee may avoid" a post-petition transfer of the estate's property that "is not authorized" by the bankruptcy court or any provision of the bankruptcy code. *Id.* Avoiding a transfer of property is tantamount to reversing a transaction because it forces the transferee to return the property to the estate. *In re Anderson*, No. 86-05174, 1988 WL 1014968, at *2 (Bankr. D.N.D. June 2, 1988). Given the statutory language, to evaluate whether a post-petition transfer is avoidable in this context, we ask whether, at the time of adjudication, the contested transfer remains "authorized."

Here, as an initial matter, these post-petition transfers were authorized when made. **HN13** "To 'authorize' means 'to give official permission for something to happen, or to give someone official permission to do something.'" United States v. Stewart, 73 F.4th 423, 425 (6th Cir. 2023) (quoting the **[*23]** Cambridge Dictionary). Thus, Taunt needed to have "official permission" for the post-petition transfers. *See id.* And he did. The bankruptcy court, which "speaks officially through its orders," allowed the post-petition transfers through the Comerica Orders. *Flannigan v. Consol. Rail Corp., 888 F.2d 127, at *2 (6th Cir. 1989)* (per curiam) (unpublished table decision).

Moreover, these transfers remain authorized to this day. True, the bankruptcy court later vacated the Comerica Orders. But the court later explained that "none of the orders that authorized Taunt's actions were vacated with retroactive effect." That construction of the bankruptcy court's own order was, on this record, within the court's discretion. *See* In re **[**15]** Cambrian Holding Co., 110 F.4th 889, 897 (6th Cir. 2024). Vining therefore cannot avoid these transfers, under § 549(a), on the ground that they are no longer authorized.

Still, Vining argues that the transfers are avoidable because the Comerica Orders are void ab initio and we must treat them "as if [they] never existed." Watt, 162 F. App'x at 503. We disagree. As noted above, the bankruptcy court clarified that, when it vacated the Comerica Orders, it was not voiding the post-petition transfers. **HN14** The bankruptcy court had discretion to craft and impose the relief it found suitable to remedy Taunt's fraud on the court. In re D.H. Overmyer Telecasting Co., Inc., 53 B.R. 963, 985 (N.D. Ohio 1984); *see also* **[*24]** 11 U.S.C. § 105(a) (granting bankruptcy courts authority to issue "any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the bankruptcy code]"). And several features of this case, convince us that the bankruptcy court operated within its discretion by vacating the orders without deeming them void ab initio.

HN15 As an initial matter, we generally treat judgments as void ab initio only when a court lacked jurisdiction to issue the judgment or the underlying proceeding deprived a participant of due process by failing to notice a party or afford them an opportunity to be heard. United Student Aid Funds, Inc. v. Espinosa, 559 U.S. 260, 270-71, 130 S. Ct. 1367, 176 L. Ed. 2d 158 (2010). Neither of those "infirmities" affect the Comerica Orders, so they are not orders that we would typically treat as void. Id. at 270.

Beyond relying on our typical void-versus-voidable distinction, we also defer to the bankruptcy court's observation that treating the Comerica Orders as void ab initio would likely have no effect on the result of the transfers that Vining claims were unlawful. Consider, for example, the Comerica Claim Allowance Order, which allowed Comerica's $5.3 million secured claim and recognized its perfected lien on all estate property, and the Comerica Relief from Stay Order, which **[*25]** allowed Comerica to pursue recovery of its claim. If those orders were void ab initio, Vining's theory seems to suggest that this court would act as if those orders never existed—i.e., were "not authorized . . . by the court," such that Vining could avoid the post-petition transfers and then recover their dollar value, plus interest, costs, and attorney's fees. *See id.*; 11 U.S.C. §§ 549(a), 550(a).

[16]** But Vining's preferred result does not follow, even if we were to deem the orders void ab initio. To begin, Comerica's claim exceeded the value of MTG's assets, meaning the company had no equity when it filed for bankruptcy. Because an estate can only recover the value of its equity in property as of the petition date, MTG would have nothing to recover. In re Bean, 252 F.3d 113, 117 (2d Cir. 2001). Moreover, avoiding any post-petition transfer to Comerica would simply restore Comerica to the position it occupied as the estate's largest secured creditor on the day MTG filed for bankruptcy. *See* 11 U.S.C. § 502(h) (providing that a claim arising from an avoidable transfer shall be determined and allowed or disallowed "the same as if such claim had arisen before the date of the filing of the [bankruptcy] petition"). In other words, treating the Comerica Orders as void ab initio **[*26]** would create a "a flurry of paperwork to achieve the same result as ha[d] been achieved by [the allegedly unauthorized transfer]." In re Dave Noake, Inc., 45 B.R. 555, 557 (Bankr. D. Vt. 1984). Treating the orders as void ab initio could also *harm* the estate. As the bankruptcy court explained, the estate's pre-petition claims against Comerica were worthless, so settling them for $10,000 was a benefit to the estate. So holding that the Comerica Settlement Order was void ab initio would eliminate that value.

None of the cases Vining relies on persuades us otherwise. Vining invokes *In re Schwartz*, which held that actions taken in violation of the automatic stay are void. 954 F.2d 569, 575 (9th Cir. 1992). But, unlike Schwartz, this case is not about transfers taken in violation of the stay order. Instead, Vining challenges the status of the Comerica Relief from Stay Order and the transactions Taunt facilitated while that order lifting the stay was in effect. Even if *Schwartz* addressed the right question, it would still be inapposite because we expressly rejected its holding in Easley v. Pettibone Michigan Corp. See 990 F.2d 905, 911 (6th Cir. 1993) (holding that transfers taken in violation of the automatic stay are voidable, not void). Vining also cites In re Garcia, 109 B.R. 335 (N.D. Ill. 1989), and *In re Leeds, 589 B.R. 186 (Bankr. D. Nev. 2018)*. Like *Schwartz*, these two cases also address transfers that violated the automatic stay, **[*27]** not transactions occurring under an order lifting the stay that was later vacated. In re Garcia, 109 B.R. at 336; *In re Leeds, 589 B.R. at 192*.

[**17] III. Conversion Claim

Vining also claims that Taunt and Plunkett Cooney are liable for common law and statutory conversion. Although Vining's brief does not identify the specific assets they allegedly converted, his complaint points to the Comerica Settlement Order, which resolved the estate's pre-petition claims against Comerica for $10,000. Vining argues that once the bankruptcy court vacated the settlement order, Taunt's exertion of control over the estate's property—that is, his decision to settle the estate's pre-petition claims against Comerica—was retroactively unlawful and therefore amounted to conversion. Again, we disagree.

HN16 The common law tort of conversion turns on whether a person wrongfully exercised control over someone else's personal property. Aroma Wines & Equip., Inc. v. Columbian Distrib. Servs., Inc., 497 Mich. 337, 871 N.W.2d 136, 141 (Mich. 2015). An "act is wrongful when it is inconsistent with the ownership rights of another." Victory Ests., L.L.C. v. Npb Mortg. L.L.C., No. 307457, 2012 Mich. App. LEXIS 2307, 2012 WL 6913826, at *2 (Mich. Ct. App. Nov. 20, 2012) (citing Check Reporting Servs., Inc. v. Mich. Nat'l Bank-Lansing, 191 Mich. App. 614, 478 N.W.2d 893, 900 (Mich. 1991)). So, if Taunt "exercised ownership or control over [the estate] without having the legal authority to do so," it could potentially constitute conversion. *See* Yalda v. Better Made Snack Foods, Inc., No. 339211, 2018 Mich. App. LEXIS 3552, 2018 WL 6184938, at *2 (Mich. Ct. App. Nov. 27, 2018).

But Taunt, as trustee, was entitled to control the property at issue, and that forecloses **[*28]** Vining's conversion claim. *See* Ritchie v. Attisha, No. 351061, 2021 Mich. App. LEXIS 212, 2021 WL 137252, at *3 (Mich. Ct. App. Jan. 14, 2021). Indeed, Taunt held the exclusive statutory authority to administer the estate. *See* 11 U.S.C § 704(a)(1); *see also id.* §§ 521(a)(4), 542(a), 543(b)(1) (requiring the debtor to turn over the property of the estate to the trustee); *id. § 363(b)(1), (c)(1)* (authorizing the trustee to "use, sell, or lease" property of the bankruptcy estate). The bankruptcy code empowers the trustee to control and dispose of the estate's assets, and that's what Taunt did. Taunt's actions fell within the scope of his statutory duties; he "exercise[d] dominion" over the estate by liquidating assets and settling its pre-petition claims. *Cf.* In re York, 291 B.R. 806, 812 (Bankr. E.D. Tenn. 2003). He did not act beyond the scope of his statutory duties or contrary to a court order in transferring the estate's assets. So, there can be no conversion.

[18]** In response, Vining argues that Taunt was never qualified to serve as the Chapter 7 trustee due to his undisclosed conflict of interest. On that basis, Vining claims that Taunt never had lawful authority to control the estate's assets, so his actions as trustee were "wrongful." This argument mirrors Vining's avoidance claim; it is based on the notion that we should treat Taunt's authority to transfer property as retroactively invalid, even though the **[*29]** bankruptcy court had granted him that authority at the time of the Comerica Orders. And, likewise, it fails for similar reasons as the avoidance claim. As we explained, the bankruptcy court's decision to vacate the Comerica Orders did not nullify their prior legal effect. Therefore, Taunt's conflict of interest and subsequent disqualification as trustee did not retroactively strip his authority to engage in the earlier, court-authorized transfers. When he exerted control over the estate's property, he was authorized to do so and so cannot be liable for conversion.

Vining's main precedent, In re Gray, 64 B.R. 505 (Bankr. E.D. Mich. 1986), does not compel a different result. There, a bankruptcy court concluded that an accountant's failure to disclose a conflict of interest required him to disgorge all the fees he had earned because he was "disqualified ab initio." Id. at 507, 509-

10. But it did not hold any transactions that had relied on the accountant's work were likewise void ab initio and had to be retroactively undone. Indeed, the *Gray* court expressly declined to impose any additional sanctions on the accountant. *Id.* So it does not help Vining with his claim to undo the Comerica Orders or obtain additional sanctions against Taunt.

Finally, Vining maintains **[*30]** the bankruptcy court improperly applied the de facto trustee doctrine to excuse Taunt's lack of authority to transfer the estate's property. The fatal flaw in this argument is that the court did not apply the doctrine. It merely used the de facto trustee doctrine as an "analogy" to further support its conclusion that Taunt's disqualification as the Chapter 7 trustee did not invalidate his once-authorized conduct. 2022 Bankr. Ct. Op., R. 20-18, PageID 4825-26. Because the court did not apply the doctrine, Vining's argument is inapposite.

CONCLUSION

For these reasons, we affirm.

End of Document

EXHIBIT 8

STATE OF MICHIGAN

IN THE CIRCUIT COURT FOR THE COUNTY OF OAKLAND

INTERNATIONAL OUTDOOR, INC.,

Plaintiff,

vs

Case No. 2016-155472-CB

SS MITX and LAMAR ADVERTISING OF MICHIGAN,

Defendants.

_______________________________/

EVIDENTIARY HEARING ON MOTION FOR ATTORNEY FEES

BEFORE THE HONORABLE VICTORIA A. VALENTINE

Pontiac, Michigan - Thursday, January 29, 2026

APPEARANCES:

For the Plaintiff:

MARC L. NEWMAN (P51393)
BRANDON THOMAS GOLDSTEIN (P86448)
The Miller Law Firm, PC
950 West University Drive, Suite 300
Rochester, Michigan 48307
(248) 841-2200

For the Plaintiff:

MARK S. DEMOREST (P35912)
Demorest Law Firm, PLLC
415 South West Street, Suite 300
Royal Oak, Michigan 48067
(248) 723-5500

For the Defendant Lamar Advertising:

STEPHEN T. MCKENNEY (P65673)
KENNETH F. NEUMAN (P39429)
Altior Law, PC
401 South Old Woodward Avenue
Suite 460
Birmingham, Michigan 48009
(248) 372-9885

Video Transcription Provided By:
Deanna L. Harrison, CER 7464
About Town Court Reporting, Inc.
248-634-3369

TABLE OF CONTENTS

what we have as proposed Exhibit 2, and I'd ask you to just turn your attention to that if you would, please. And can you just --
A I have it -- I have it in front of me, thank you.
Q Can you briefly describe for Court what is in proposed Exhibit 2?
A Yes, proposed Exhibit 2 are a comprehensive set of our invoices generated for the work that we performed for Lamar advertising from the time we were engaged dealing with the issue of the propriety of the lease on the subject real estate that was owned by Simply Self Storage. Our -- our invoices are generated from internal accounting software, initially -- I'm unable to remember the name of the software initially, when we were hired we were operating under the name Neuman Anderson Grieco McKenney, PC, and we were using an older version of accounting software. In roughly 2019, I believe, was when we changed the name of the firm to Altior Law, it's the same legal entity, and I believe around the same or similar time we switched to Clio and the invoices thereafter are generated through that software.
Q Are these invoices kept as a regular part of Altior's business?
A Absolutely, yes, it is our practice that all lawyers input their time spent on any particular matter contemporaneous

about Mr. Depa from Mr. Levasseur, we took that information to the client and there was a decision made that this is now going to be outside the appellate scope, and so we were going to bill hourly for -- for that work, and I think that started on Oct -- or excuse me, May 15th, 2019.
Q And -- and either -- it appears like you and Mr. Smith, you -- you billed your time to the 002 appellate matter, but it really should have been billed in the 001 matter, is that what you're saying?
A Yeah, it -- it was, and I know there was a -- it was also -- we had switched software at the beginning of the year, so I don't think we had the old file still open to bill to, so we had to put the time somewhere and that's where it was. But there was an agreement with the client that once Mr. Depa came forward, we were shifting out of the appeal flat fee and moving back to an hourly arrangement.
Q So -- and for the Court's benefit, when we open the file, each -- each matter is assigned an account number, correct?
A Yes.
Q And so when we look at page 1, for example, of Exhibit 2, it indicates account numbers L125001, right?
A Yes.
Q And that was the general litigation file that we billed

exclude any time that you had recorded within your firm that's not reflected on this chart?

A So one of the problems we ran into was I didn't even have -- because we didn't send invoices to the client for the flat fee -- flat fee, and because we had switched software systems, I didn't have access to the records from the time billed between October of 2021 -- or no, excuse me, 2018 through I think January of 2019, I didn't -- I didn't even have access to the record, so couldn't -- there were no invoices produced because we didn't send them to the client, so I -- I didn't include any of that time, because I didn't know -- I didn't have available to me to include. I then went through that invoice we talked about on page 415 and excluded things that were prior to the date we learned about Pat Depa and took those out.

Q Okay. And what was the total -- I mean, is there any -- do you have any work product to reflect your work of what was removed?

A Of what was removed from that --

Q From the total?

A I don't remember whether I did an excel sheet or I just did it on a calculator.

Q So as we sit here today, do you know whether the amount of $1,125,066.01 accurately reflects the total amounts that you actually billed your client for?

EXHIBIT 9

Altior Law P.C.

INVOICE

401 S. Old Woodward, Suite 460
Birmingham, MI 48009
Phone: (248) 594-5252
Fax: (248) 792-2838
www.altiorlaw.com

Invoice # 2323
Date: 09/01/2021

Lamar Advertising Company
rrickert@lamar.com

L125.0003

International Outdoor

Client Reference Number:

Services

Attorney	Date	Notes	Quantity	Rate	Total
KFN	08/01/2021	trial prep; review rich's trial testimony and outline for direct exam; first draft of opening statement; review seiving and oram cross exams; review deps of alban and zuver;	3.40	$595.00	$2,023.00
KFN	08/02/2021	mw steve re [redacted]	0.40	$595.00	$238.00
SM	08/02/2021	Prep for trial; draft subpoenas; confer with KFN and CL re: [redacted] and communication with client re: [redacted] communication with client; revise and edit JFPTO.	4.90	$425.00	$2,082.50
KFN	08/03/2021	trial prep; mw steve; emails with flagstar re subpoenas	2.20	$595.00	$1,309.00
SM	08/03/2021	Prep for trial; revise and edit subpoena; revise and edit JFPTO; witness outline for experts; communication with clients.	5.80	$425.00	$2,465.00
KFN	08/04/2021	update exam outlines; review exhibits; prepare for and meet with rich, joe and steve re [redacted] review motion to adjourn trial; review motion to quash flagstar subpeona; revise opening statement; mw steve	7.30	$595.00	$4,343.50
SM	08/04/2021	Prepare for trial; revise and edit JFPTO; confer with KFN re: [redacted] communication with client; revise and edit timeline for demonstrative; review motions filed by IO in trial court.	8.10	$425.00	$3,442.50
KFN	08/05/2021	numerous emails with counsel; review letter from court of appeals; mw stott; mw steve and matt regarding [redacted] revise rich's direct exam; update timeline for trial; emails with Levasseur; review updated jfpto; review order regarding motion to quash flagstar	5.70	$595.00	$3,391.50

		subpoena;			
MS	08/05/2021	Receive and review application for leave. Begin draft answer to same.	2.80	$350.00	$980.00
SM	08/05/2021	Meeting with JSM re; [redacted] review JSM report and Dalman report re: same; confer with KFN re; [redacted] review application for leave to appeal; communication with client re: [redacted], review deposition transcripts for purging and e-mails with opposing counsel re: same; revise and edit JFPTO.	9.60	$425.00	$4,080.00
KFN	08/06/2021	review emergency motion for leave to appeal; emails with court of appeals; mw matt re [redacted] mw steve re [redacted] trial prep; revise oram cross; review trial exhibits; mw steve--multiple issues; emails with clients; mw matt re [redacted]	5.50	$595.00	$3,272.50
MS	08/06/2021	Prepare Answer to International Outdoor's Application for Leave to Appeal. Emails re: same. Review application and motion for stay.	6.10	$350.00	$2,135.00
SM	08/06/2021	Draft response to motion to quash; confer with MDS re: [redacted] confer with KFN re; [redacted] communication with SSS counsel re: [redacted]	8.70	$425.00	$3,697.50
KFN	08/07/2021	review and revise answer to motion to quash flagstar subpoena; emails with steve;	1.40	$595.00	$833.00
SM	08/07/2021	Revise and edit response to motion to quash and communication with KFN re: [redacted]	0.70	$425.00	$297.50
MS	08/07/2021	Prepare answer to application for leave to appeal. Research re: [redacted] Email to STM and KFN re: [redacted]	1.90	$350.00	$665.00
KFN	08/08/2021	review and revise appellee response brief on appeal in opposition to request for adjournment of trial; draft voir dire; emails with chris and steve	1.20	$595.00	$714.00
MS	08/08/2021	Emails with KFN and STM re: [redacted] Review and revise answer. Prepare answer to motion for stay of proceedings.	1.00	$350.00	$350.00
SM	08/08/2021	Revise and edit response to motion to quash; revise and edit response to application for leave to appeal and confer with KFN and MDS re: [redacted] revise and edit Schmutzler outline.	4.10	$425.00	$1,742.50
KFN	08/09/2021	final review of appellee brief; mw matt; mw steve re [redacted] revise vior dire; amend jury verdict form; finalize exhibits and outline for randy cross; prepare for albin, white, and dalman; review lamar's damage calculation; prepare for hearing with court on wednesday;	4.80	$595.00	$2,856.00

SM	08/09/2021	Prep for trial; phone call with Kyle Schmutzler; phone call with CL re: [redacted] discussion with KFN re: [redacted] revise and edit response to motion to stay in CoA; review order on motion to stay in trial court; communication with client re: [redacted] revise and edit timeline for use in closings.	6.70	$425.00	$2,847.50
MS	08/09/2021	Finalize Answer to Application for Leave to Appeal and Answer to Motion for Stay. Prepare Appellees' Appendix. Conference with KFN re: [redacted] Call with Court of Appeals re: same.	2.10	$350.00	$735.00
KFN	08/10/2021	emails with chris re [redacted] conference call with steve and chris; numerous emails with rich and joe; prepare for and conduct witness prep with joe and rich;	4.60	$595.00	$2,737.00
SM	08/10/2021	Prepare for trial; meeting with JS and RR to [redacted] review order on motion to quash and contact Flagstar re: same; communication with JSM re [redacted] communication with client re: [redacted] communication with CL re; [redacted] Prep cannon outline and review transcripts	9.30	$425.00	$3,952.50
KFN	08/11/2021	review and revise timeline; emails with chris lavassuer re [redacted] call with chris; mw steve; trial prep; finalize opening; draft jury verdict form; emails with flagstar; review and finalize damage demonstrative exhibit; review and finalize timeline for entire case; mw bob and rich; review jury pool info;	5.90	$595.00	$3,510.50
JC	08/11/2021	Discussion with KN; work on jury pool questionnaire background research; prepare detailed chart.	2.10	$325.00	$682.50
SM	08/11/2021	Trial prep; pre-trial conference with court; revise and edit witness outlines; communication with JSMN re: [redacted] review bank documents; update demonstratives; communication with client re: [redacted]	9.40	$425.00	$3,995.00
KFN	08/12/2021	review witness outlines for zuvar and cannon; numerous emails with chris; numerous emails with clients; mw steve; final edits with exhibits; emails with breutsch re trial exhibits; prepare for white, faycurry, albin testimony; conference call with breutch and all counsel; final trial prep	5.20	$595.00	$3,094.00
JC	08/12/2021	Further work on jury questionnaire research and updates to chart; discussion with SM.	2.30	$325.00	$747.50
SM	08/12/2021	Prep for trial; technology walk through at court; revise and edit witness outline; confer with JSM re; [redacted] review demonstrative exhibits; confer with KFLN; meeting with opposing counsel re: housekeeping issues; e-mails with clients updating issues.	9.60	$425.00	$4,080.00

KFN	08/13/2021	attend trial day 1	9.30	$595.00	$5,533.50
SM	08/13/2021	Prepare for and attend trial.	10.10	`$425.00	$4,292.50
KFN	08/14/2021	revise and streamline cross exam of randy oram; prepare for monday	2.80	$595.00	$1,666.00
SM	08/14/2021	Revise and edit Schmutzler and Depa outlines; e-mails with KFN and CL re: [redacted]	1.40	$425.00	$595.00
KFN	08/15/2021	first draft of closing argument	2.00	$595.00	$1,190.00
SM	08/15/2021	Revised and edit Depa and Schmutzler outlines; revise and edit computer expert outline with information from JSM; Phone conf with CL and Schmutzler re: trial prep; meeting with CL and Depa re: same; phone call with KFN re: [redacted]	7.20	$425.00	$3,060.00
KFN	08/16/2021	attend trial, day 2	8.50	$595.00	$5,057.50
SM	08/16/2021	Prepare for and attend trial; review and revise Depa and Schmutzler outlines; confer with KFN re: [redacted]	10.10	$425.00	$4,292.50
KFN	08/17/2021	attend trial day 3; prepare for direct of rich; draft closing; call with rich; call with steve; numerous emails with counsel; review and revise jury instructgions; review and revise verdict form	13.10	$595.00	$7,794.50
SM	08/17/2021	Trial; prep for Albin and Dalman; review closing draft; confer with FN and CL re: [redacted]	11.40	$425.00	$4,845.00
KFN	08/18/2021	trial day 4; revise jury verdict form; review instructions; finalizing closing argument	10.90	$595.00	$6,485.50
SM	08/18/2021	Trial; legal research re: [redacted] draft instructions and e-mails with KFN and CL re: [redacted] review Bruetsch proposed instructions; review KFN closing and discuss same.	11.80	$425.00	$5,015.00
KFN	08/19/2021	prepare for and attend day 5 of trial;	5.20	$595.00	$3,094.00
SM	08/19/2021	Legal research re: [redacted] attend final day of trial and argument re: jury instructions; revise and edit jury instructions per court's final rulings and remove typos.	5.80	$425.00	$2,465.00
MS	08/23/2021	Review draft Judgment. Conference with STM re: [redacted]	0.20	$350.00	$70.00
KFN	08/23/2021	emails with clients; review and revise draft judgment;	0.30	$595.00	$178.50
SM	08/23/2021	Draft judgment; e-mail to co-counsel re: [redacted] e-mail to opposing counsel re: same; communication with client re: [redacted]	1.70	$425.00	$722.50
KFN	08/24/2021	mw steve re [redacted]	0.60	$595.00	$357.00

		[redacted] emails with breutsch; review transcript order form; numerous emails with clients			
SM	08/24/2021	Confer with KFN re: [redacted]	0.50	$425.00	$212.50
KFN	08/25/2021	review motion for entry of judgment; emails with counsel; mw steve	0.30	$595.00	$178.50
SM	08/25/2021	Draft motion for entry of judgment; research re: [redacted] confer with KFN re: [redacted] review attorney fee records for privilege issues.	1.40	$425.00	$595.00
SM	08/27/2021	Communication with JSM re: [redacted] e-mails with CL re: [redacted] review attorney bills for motion for fees.	0.70	$425.00	$297.50
KFN	08/30/2021	call with rich; review response brief	0.60	$595.00	$357.00
SM	08/30/2021	Review IO proposed order and response to motion.	0.20	$425.00	$85.00
				Services Subtotal	**$125,739.00**

Expenses

Attorney	Type	Date	Notes	Quantity	Rate	Total
SW	Expense	08/09/2021	Document Retrieval Charges: City Council Meeting Videos FOIA Request"	1.00	$4.99	$4.99
SW	Expense	08/12/2021	Courier Services: H&R to Flagstar	1.00	$35.00	$35.00
SW	Expense	08/12/2021	document printing: Commercial Graphics	1.00	$79.50	$79.50
SW	Expense	08/13/2021	document printing: enlarged copies of checks	1.00	$79.50	$79.50
SW	Expense	08/24/2021	Forensic mgmt: Spectrum Forensic invoice 11-1418-0821	1.00	$1,325.00	$1,325.00
SW	Expense	08/24/2021	Forensic mgmt: Spectrum Forensic invoice 11-1418-0120	1.00	$2,087.50	$2,087.50
DW	Expense	08/25/2021	Motion Filing Fee - Motion For Entry of Judgment	1.00	$20.60	$20.60
SW	Expense	08/25/2021	Witness reimbursement: 1/2 of airline ticket for P. Depa as witness	1.00	$288.90	$288.90
					Expenses Subtotal	**$3,920.99**
					Subtotal	**$129,659.99**
					Invoice Discount	**-$10,000.00**

Total **$119,659.99**

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
2323	09/01/2021	$119,659.99	$0.00	$119,659.99
			Outstanding Balance	**$119,659.99**
			Amount in Trust	**$0.00**
			Total Amount Outstanding	**$119,659.99**

Operating Account

Date	Type	Notes	Matter	Payments
07/22/2019		Ck. 3688807 Pd. Inv. 400	L125.0003	$33,913.30
08/26/2019		Ck. 3702619 Pd. on Inv. (457 replaced by 502, 630)	L125.0003	$29,191.41
09/23/2019		Ck. 3711010 - Pd Inv. 524	L125.0003	$63,826.96
10/08/2019		Ck. 34533 Pd. on Inv. 630	L125.0003	$5,500.00
11/04/2019		Ck. 37265582 Paid Invs. 630 & 615 - L125.0003	L125.0003	$10,029.11
11/04/2019		Ck. 37265582 Paid Invs. 630 & 615 - L125.0003	L125.0003	$68.49
11/25/2019		Ck. 3734744 Pd. Inv. 656 Billing 10-31-2019	L125.0003	$47,201.50
12/16/2019		Ck. 3741671 Pd. Inv. 744 Billing 11-30-2019	L125.0003	$627.00
01/21/2020		Lamar Ck. 3753350 Pd. Inv. 802 Billing 12-31-2019	L125.0003	$6,862.50
02/24/2020		Ck. 3765736 Pd. Inv. 876 Billing 1-31-2020	L125.0003	$35,184.03
03/23/2020		Ck. 3774068 Pd. Inv. 944	L125.0003	$39,789.12
05/26/2020		Payment for invoice #1004	L125.0003	$42,019.90
05/26/2020		Payment for invoice #1037	L125.0003	$8,322.50

06/12/2020	Payment for invoice #1087	L125.0003	$4,953.10
07/31/2020	Payment for invoice #1172	L125.0003	$2,020.00
08/18/2020	Payment for invoice #1241	L125.0003	$14,807.50
11/17/2020	Payment for invoice #1464	L125.0003	$427.50
01/20/2021	Payment for invoice #1635	L125.0003	$127.50
03/16/2021	Payment for invoice #1798	L125.0003	$2,898.50
07/19/2021	Payment for bill #2120	L125.0003	$12,920.00
08/16/2021	Payment for bill #2223	L125.0003	$32,275.35

Please make all amounts payable to:
Altior Law P.C.

Payment is due upon receipt.

EXHIBIT 10

Altior Law P.C.

401 S. Old Woodward, Suite 460
Birmingham, MI 48009
Phone: (248) 594-5252
Fax: (248) 792-2838
www.altiorlaw.com

INVOICE

Invoice # 322
Date: 05/31/2019

Lamar Advertising Company
Kristi Williams contact LamarAP_US@lamar.com

L125.0002 - Appeal

Lamar Appeal

Client Reference Number:

Attorney	Date	Notes	Quantity	Rate	Total
SM	[redacted]		[redacted]	[redacted]	[redacted]
LD	[redacted]		[redacted]	[redacted]	[redacted]
SM	[redacted]		[redacted]	[redacted]	[redacted]
SM	[redacted]		[redacted]	[redacted]	[redacted]
SM	[redacted]		[redacted]	[redacted]	[redacted]
SM	[redacted]		[redacted]	[redacted]	[redacted]
LD	[redacted]		[redacted]	[redacted]	[redacted]
SM	[redacted]		[redacted]	[redacted]	[redacted]
LD	[redacted]		[redacted]	[redacted]	[redacted]
SM	[redacted]		[redacted]	[redacted]	[redacted]
SM	[redacted]		[redacted]	[redacted]	[redacted]
SM	[redacted]		[redacted]	[redacted]	[redacted]
SM	[redacted]		[redacted]	[redacted]	[redacted]