

## WINDSOR (AFFILIATED)

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## Services

Trusts and Estates

## Education

LLM, University of Windsor Faculty  
of Law

JD, Michigan State University  
College of Law

BSBA, Oakland University

## Bar Admissions

Canada/Province of Ontario  
Michigan

## Court Admissions

U.S. Tax Court

U.S. District Court

- Eastern District of Michigan
- Western District of Michigan



## Thomas Oriet

Associate  
Miller Canfield LLP (Ontario)  
Practicing in association and not in  
partnership with  
Miller, Canfield, Paddock, and Stone,  
P.L.C.

Tom Oriet is an estate planning and estate administration lawyer with vast experience preparing estate plans that protect family assets and efficiently transfer wealth from one generation to the next. He develops sophisticated wills, multiple wills, trusts, powers of attorney, and closely held entities to minimize taxes and allow clients greater control over how their assets are managed during their incapacity or otherwise.

Tom advises executors, trustees, and attorneys on how to fulfill the wishes expressed in a client's will, trust, or power of attorney while complying with the law governing their fiduciary roles. He also helps business professionals prepare transition plans that transfer their business during the client's lifetime, as well as estate plans dealing with professional corporations. Tom has experience preparing and filing various corporate articles and corporate minute book updates to help companies carry on business and accomplish their objectives.

Tom is a notary public in Ontario and a trained civil mediator under the State Court Administrative Office of the State of Michigan. He previously worked as a law clerk for Michigan Tax Tribunal Chair Stephen H. Lasher.

## Representative Matters

- Represented farmers in the Southwestern Ontario community by preparing and advising on the administration of their corporations, family trusts, wills, and powers of attorney.
- Represented local artists in the estate distribution of their art collection.
- Guided and supported first-time executors, trustees, and attorneys with their fiduciary roles in complex estate matters.

Thomas Oriet

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## Teaching

Guest instructor at the University of Windsor, St. Clair College, and Michigan State University

## Honors

### Michigan State University College of Law

Dean's List

Jurisprudence Award – Basic Wills Drafting

Jurisprudence Award – Estate & Gift Taxation

Jurisprudence Award – International Taxation & Treaties

### Oakland University

Golden Key International

Beta Gamma Sigma

Alpha Lambda Delta

Phi Theta Kappa

## Professional Activities

Member of the Law Society of Ontario

Member of the State Bar of Michigan

Member of the American Bar Association

## Publications

*"Employer Right and Legal Defenses to OSHA Citations,"* American Journal of Economics and Business Administration

*"Comparative Landowner Defenses Against Eminent Domain,"* University of Windsor

*"Private Property: Inherent Right or a Gift from Government?,"* Pipeline Observer Magazine, Canadian Association of Energy & Pipeline Landowner Associations

*"The Right to Free Speech is a Property Right,"* Pipeline Observer Magazine, Canadian Association of Energy & Pipeline Landowner Associations