

## Employee Benefits and Tax Attorneys Kal Goren and Ken Sachs Join Miller Canfield

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June 18, 2007

The law firm of Miller Canfield announces that Kalman G. Goren and Kenneth J. Sachs have joined the firm as senior counsel and senior attorney, respectively, in the Detroit office. They bring extensive experience in the areas of employee benefits, executive compensation, business and tax planning, as well as estate planning.

Kal Goren has 36 years of experience and has practiced in the area of tax-qualified retirement plans since before the passage of ERISA. He has represented individuals and employers in all aspects of tax-qualified retirement plans, having been involved with over 1,200 retirement plans. He has represented a wide-range of employers in the design, implementation and administration of retirement and benefit plans for their employees. He has also worked with high-net worth individuals in coordinating their estate planning with these benefits. He is a member of the American Bar Association, State Bar of Michigan, and Oakland County Bar Association. He received his J.D. and his B.S. from Wayne State University. He resides in Bloomfield Hills, Mich.

Kenneth J. Sachs concentrates his practice in the areas of employee benefits, business planning and executive compensation. He has substantial experience in the design, implementation and administration of qualified and non-tax qualified retirement plans, ESOPs, and various welfare benefit plans. His experience also includes consulting with clients on administrative and compliance issues, including HIPAA, FMLA and COBRA, and their effects in mergers and acquisitions. He is a member of both the State Bar of Michigan and the Ohio State Bar Association. He received his J.D. from The George Washington University School of Law, his B.A. from the University of Michigan, and will complete his LL.M in Taxation from Wayne State University in December 2007. He resides in West Bloomfield, Mich.

Both join Miller Canfield from Giarmarco, Mullins & Horton, P.C. (formerly Cox, Hodgman & Giarmarco, P.C.) in Troy, Mich.

The law firm of Miller Canfield was established in Detroit in 1852 and employs more than 800 in offices in Michigan, Massachusetts, Florida, New York, Canada and Poland.