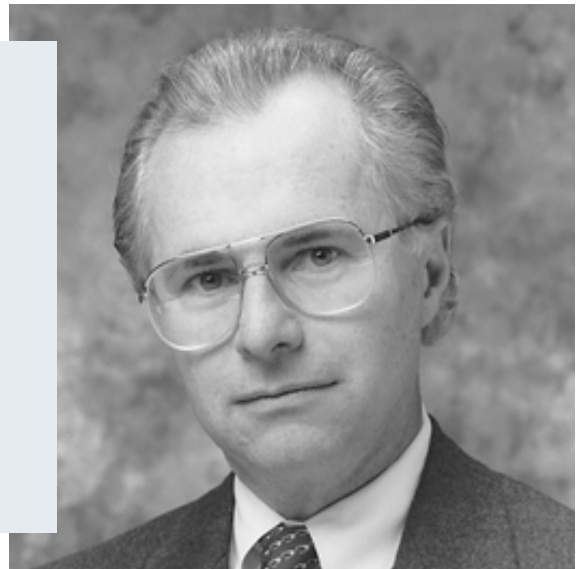


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Leonard S. Sosnowski is a retired partner from Foley & Lardner LLP's Madison office and was a member of both the Tax & Individual Planning Department and the Energy Regulation Practice Group. Leonard counseled and represented public and closely held businesses, limited liability companies, and other business clients in federal and state taxation matters, hearings, trials and appeals. He has substantial experience in utility law, direct marketing and related taxation issues.

Leonard served as chairman of the Wisconsin Department of Revenue Telecommunications Tax Study Committee and as a member or advisor on other special state tax committees. He was a member of the board of editors for *The Journal of Multistate Taxation and Incentives*. Leonard was one of the principal drafters of Wisconsin's limited liability company legislation and the Next Economy Legislation.

Leonard received his J.D., *cum laude*, from the University of Michigan in 1972, as well as his B.B.A. in 1968. He was admitted to practice in Wisconsin and before the U.S. Tax Court, the Seventh Circuit and the U.S. Supreme Court.

Leonard was a lecturer in taxation for six years at the University of Wisconsin Law School and was often invited to speak nationally on tax issues. He was a member of *The Best Lawyers in America*® for over 20 years.