

MEMORIAL RESOLUTION FOR

MICHEL G. KAPLAN

Michel G. Kaplan passed away on February 15, 2017, at the age of 70. Mike is survived by his wife, Rita, his son, Seth Kaplan (Megan), his daughter, Molly Tadin (Duje), and five grandchildren.

Mike was born in Pasco, Washington, on April 6, 1946. After brief stays in Philadelphia and the Bronx, Mike and his family settled in Middletown, New Jersey, where Mike grew up. He graduated from Middletown High School. He attended Vanderbilt University and Vanderbilt Law School, graduating in 1971. While at the Law School he served as editor of *The Dicta*, the student newspaper, and he decided to pursue a career as a tax lawyer.

Following his graduation from Vanderbilt he attended the Graduate Tax Program at New York University, and he was offered and accepted a position as a law clerk with the United States Tax Court, an early recognition of his skills and ability as a tax lawyer. At the end of his two-year clerkship, Mike worked for a year with an international tax firm in New York City.

Mike ultimately decided to move back to Nashville, and accepted a position as an associate at Boulton Cummings Connors & Berry in late 1975. In 1993, Mike became a partner at Sherrard & Roe, PLC where his practice continued until his death. Mike's work often involved collaboration with other lawyers, both within and outside of his law firm. His sparkling and sometimes forceful personality was a delight to his firm and to the bar as a whole. As one of his colleagues once observed, Mike was probably the Universe's most charismatic tax lawyer.

Perhaps Mike's most important professional commitment was to the American College of Trust and Estate Counsel (ACTEC). He was actively involved with this important and influential tax and estate planning organization during his entire professional career. Mike assumed various leadership roles within the College, serving first as State Chair for Tennessee, then serving as a Regent and ultimately a member of the Executive Committee of the College.

Mike practiced law in Nashville for more than 40 years. He was an exceptionally brilliant lawyer, and distinguished himself on a national scale as an expert in the areas of taxation, estate planning, and exempt organizations. He was in demand as a speaker, and frequently presented at national seminars in his areas of expertise. Over the course of his career he was frequently asked for his opinions on various tax matters by publications such as *The Wall Street Journal*, *Forbes*, *Fortune* and *Money*, and often had his opinions quoted in those publications.

Beside his professional career interests, Mike was an avid golfer. His life-long love affair with golf began when he was an early teenager, learning to caddy at a course in Middletown, New Jersey. He became an excellent golfer, although he would always downplay his skill on the golf course. He did, however, have six holes-in-one over his golfing career. Mike's love of golf and his leadership characteristics resulted in his service as President of Richland Country Club during the physical move of the Country Club facilities to Granny White Pike. He also was a member at The Golf Club of Tennessee.

Mike sought various ways in which he could give back to the game of golf that he loved so dearly. He found the opportunity with the Tennessee Golf Association where he was the prime mover in creating The Tennessee Golf Foundation and structuring its governance. Mike devoted hundreds of hours of his own personal time to the legal and tax issues confronting the TGA and TGF, and he gave of his time freely, without ever asking for payment. His particular love was for The First Tee program that focuses on disadvantaged young boys and girls who are given an opportunity to learn the game of golf and the high standards of conduct and behavior that are part of the game.


Mike always felt that the game of golf was a fitting metaphor for the game of life. The virtues that golf teaches are the very same virtues that are necessary to live a productive and fulfilling life: humility, patience, self-control, honesty in the smallest things, mental toughness, complete integrity, and a generous heart. Michel Kaplan possessed all of those qualities to the fullest and lived them every day.

In addition to Mike's professional skills and his love of the game of golf, Mike had many other facets to his personality. He was a talented musician who assembled his own rock band, appropriately named "Special K and the Flakes." Mike had a wonderful sense of humor and a gift for story-telling. He could call up jokes or stories at a moment's notice and tell them like a well-rehearsed professional comedian. He was, in short, an entertainer. His presence and his conversation would lift your spirits, make you smile and laugh and generally feel better about yourself and the world around you. He had a wide circle of friends, and he understood the true nature of friendship. He had a family who loved and admired him. He was a great husband, father, grandfather, and law partner. His was indeed a life well-lived, and he left an indelible mark on all of those with whom he interacted.

THEREFORE BE IT RESOLVED, by the Nashville Bar Association that we honor the life and work of Michel G. Kaplan and greatly mourn in his passing the loss of a brilliant intellect, a most generous heart, and the model of a life well-lived.

BE IT FURTHER RESOLVED, that this Memorial Resolution be placed in the permanent records of the Nashville Bar Association and entered in the "In Memoriam" Minute Book of the Chancery Court of Davidson County, Tennessee, and that copies thereof be furnished to members of his family.

RESPECTFULLY SUBMITTED, this 25th day of May, 2017.




Thomas J. Sheppard



William L. Harbison

It is hereby GRANTED, and therefore ORDERED, this 25th day of May, 2017.



CHANCELLOR