

777 108<sup>th</sup> Avenue Northeast  
Suite 2000  
Bellevue, Washington 98004

Phone 425.455.9610  
Fax. 425.455.1170  
mkimball@mdklaw.com

## Mark Douglas Kimball

---

### Education

#### **Master of Laws (LL.M.), Transnational Commercial Practice.**

Boston University, Boston, Massachusetts/Lazarsky University, Warsaw, Poland (E.U.) (2015). Area of Concentration: International Jurisdiction and Arbitration

**Master of Laws (LL.M.), Taxation**, University of Washington, Seattle, Washington (2004). Area of Concentration: Tax Policy; Additional Research and Writing, Department of Political Science (Doctoral Level)

**Juris Doctor (J.D.)**, University of Washington, Seattle, Washington (1982). Area of Concentration: Comparative Law

**Bachelor of Arts (B.A.)**, University of Washington, Seattle, Washington (1979)  
Majors: Political Science, English; Dean's List Honors, all Quarters except one;  
Minor Studies: Russian Literature & Culture

### Professional Experience

**MDK Law** (Law Offices of Mark Douglas Kimball P.S.), Bellevue, Washington (1983-Present) AV Rated Firm (*"Preeminent legal ability; highest professional and ethical standards"*), Peer and Judge-based rating, Martindale-Hubbell. MDK Law is an Eight-Attorney Business & Tax law firm with four paralegals.

### Major Cases

Major Litigation: Pierce County v. Initiative 776; Eyman v. King County; In Re Enron; Murphy v. Grass; Neighbours-Seattle Inc. v. Washington State Department of Revenue; Liu v. Great Ocean

### Major Publications

"The Constructs Of Historical Institutionalism And Tax Policy Formation: The Cases Of Brazil, Chile And Cuba" (2008, Chicago, Midwest Political Science Association Annual Meeting)

"Analysis Of Legal-Philosophical Referents In The Study Of International Commercial Policy Adoption: A Proposal On The Relevance Of Historical Institutionalism" (2008, Havana, VII Jornada Internacional de Derecho de Contratos, Union Nacional de Juristas de Cuba)

"Context, Structure & Logic; The Relevance of Cuba's Economic Reforms to Analysis of Revolution and Change" (2004, US-Cuba Law Forum)

Oregon Revised Statutes Annotated, Butterworth, Redmond, Washington (1985-1988); Credited Contributing Legal Editor

Credited Contributor, LLC Handbook (Deskbook), (2010 & 2015 Editions), Thomsen

Reuters

## **Awards**

Martindale A-V Rated 5.0 Martindale Pre-Eminent Attorney (Since 2003- Current)

Martindale Platinum Client Champion Award (2019) (Limited to less than the top 1% of U.S. Attorneys)

"Top Attorneys" Award, Seattle Metropolitan Magazine (2009)

"Superb Attorney" Award, AVVO (2015-2016)

"Top Attorney Award", AVVO (Since 2017-Current)

"Client Choice Award" AVVO (Since 2019)

"Washington Top Ten Attorneys" Award, Washington CEO Magazine. Category: Corporate & Tax Law (2010)

"Premier Lawyers" Award, Wall Street Journal (2018)

"Distinguished Lawyer" (Since 2018 - Current)

## **Professional Activities**

Adjunct Professor, Faculty of Law, Eotvos Lorand University, Budapest (2010-ongoing)

Adjunct Professor, Faculty of Law, Masaryk University, Brno (2013)

Adjunct Professor, Faculty of Law, Szeged University, Szeged (2014)

Instructor, Business Law (Paralegal Certification Program), Lake Washington College (2005)

Tax, Corporate and Real Estate Law Faculty Member, National Business Institute, Eau Claire, Wisconsin

Law Examiner (Bar Examiner); Washington State Bar Association (2002-2006)

Guest Lecturer, Contract Law; Seattle University School of Law (2003)

Instructor, LPO Examination Review Course, Substantive Real Property; Escrow Association of Washington (1999-2002)

Expert Witness, Real Property Tax Collection and Estimation, Snohomish County Superior Court, September, 2006

Expert Witness, Real Property Transactions and Taxation, King County Superior Court, June, 2007

Expert Witness, Limited Liability Company Operations, King County Superior Court, July, 2007 (Retained by Betts, Patterson)

Expert Witness, Limited Liability Company Operations within a Medium Sized Law Firm, King County Superior Court, 2018 (Lawsuit between members of a law firm; retained by Smyth & Mason)

## **Academic & Professional Conferences**

Faculty, "IX. International Meeting 2019 on International Law", Havana, Cuba, June, 2019. Sponsors: Union Nacional de Juristas de Cuba and Universidad de la Habana.

Faculty, "Business Law: Top Challenges". Seattle, WA July 2018. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "LLC Operating Agreements Gone Wrong". Seattle, WA July 2018. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "LLCs from Start to Finish". Seattle, WA March 2018. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Top 5 Real Estate Transaction Strategies That Get Results". Eau Claire, Wisconsin (National Webcast) February 2018. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Ultimate Guide to Expert Witnesses". Seattle, WA December 2017. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Commercial Real Estate: Overcoming Sticking Points" Seattle, WA Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Negotiating Triple Net Leases". Seattle, WA November 2017. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Advanced Estate and Trust Administration" Seattle, WA October 2017. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Advanced LLC Issues". Seattle, WA September 2017. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Advanced Real Estate Transactions". Seattle, WA August 2017. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Top 8 LLC Mistakes to Avoid in Everyday Business Practices" Seattle, WA April 2017. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Legal Ethics: Top Attorney-Client Mistakes". Seattle, WA December 2016. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Handling the Sale of a Business". Seattle, WA November 2016. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Washington's Revised LLC Act – State Law Update" Seattle, WA September 2016.

Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Title Insurance on Commercial Property". Seattle, WA 2016. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Real Estate Litigation in Washington – Ethical Considerations" Seattle, WA 2016. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Preventing Business Contract Disputes -Defining Indemnification" Seattle, WA 2016. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Handling the Sale of a Business – Ethics in Business Acquisitions". Seattle, WA 2016. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Effective Use of Medical Records – Ethics and Experts". Seattle, WA 2016. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Virtual Law Office - Legal Ethics Top Challenges" Seattle, WA 2015. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Top LLC Mistakes to Avoid in Everyday Business – Ethical Traps". Seattle, WA 2015. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Tax Exempt Organizations from Start to Finish – Liability and Ethics". Seattle, WA 2014. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Partnership and Shareholder Disputes – Strategic Drafting". Seattle, WA 2014. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Legal Ethics of Evidence – Sources of Authority". Seattle, WA 2014. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Sales and Use Tax in Washington". Seattle, WA September 2014. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Construction Disputes: Effective (and Practical) Legal Negotiation Strategies". Seattle, WA July 2014. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Title Workshop: From Examination to Commitment". Seattle, WA July 2014. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Tax Exempt Organizations From Start to Finish". Seattle, WA June 2014. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Illustrated Ethics: Case Studies to Avoid Legal Malpractice". Seattle, WA December 2013. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Business Tax Planning Guide". Seattle, WA 2013. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Advanced Legal Issues in Real Estate". Seattle, WA August 2013. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Retail, Office and Restaurant Leases: Key Provisions and Warranties Organizations-in-Compliance/Live-Seminar/R-57". Seattle, WA June 2013. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Tax Exempt Organizations From Start to Finish" – December 2012. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, National Business Institute CLE Course – November 2012 Attorney's Guide to Managing Clients

Faculty, "Resolving Title Issues: From Surveys and Liens to Restrictions and Authority" National Business Institute CLE Course – November 2012

Faculty, "The Impact of Sarbanes-Oxley and the Era of Corporate Governance on Nonprofit Organizations How to Keep Tax-Exempt Organizations in Compliance" National Business Institute CLE Course – Seattle, WA December 2011. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Advanced Issues in Due Diligence – Ethics Advanced Title Insurance Issues – Seattle, WA June 2011 Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Legal Ethics – 2010 Ethical Considerations – How to Keep Tax-Exempt Organizations in Compliance" Seattle, WA December 2010. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Where We've Been and Where We Are: Recent Law, Rulings and Cases Concerning Limited Liability Companies" Sponsor: Washington Association of Accountants 2010 Convention June 2010

Faculty, "Residential Real Estate Transactions From A To Z". Seattle, September 2010. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Formation and Operation of Limited Liability Companies". California, May 2010. Sponsor: ACCESS MCLE LLC, Sacramento, California.

Faculty, "Advanced LLC Issues". Seattle, December 2009. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Business Law From A To Z". Seattle, November 2009. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "LLCs: From Formation to Special Uses". Seattle, February 2009. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Real Estate Closings A-Z: Navigate Your Closings with Confidence". Seattle, February, 2009. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin

Presentation of Research: "The Constructs Of Historical Institutionalism And Tax Policy Formation: The Cases Of Brazil, Chile And Cuba". April 2008, Chicago, Sponsor: Midwest Political Science Association,, University of Indiana.

Faculty, "LLC Trends and Developments". Seattle, February 2008. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Presentation of Research: "Analysis Of Legal-Philosophical Referents In The Study Of International Commercial Policy Adoption: A Proposal On The Relevance Of Historical Institutionalism", January, 2008, VII Jornada Internacional de Derecho de Contratos, Havana. Sponsor: Union Nacional de Juristas de Cuba.

Faculty, "Buying and Selling the Mom and Pop Business". Seattle, December 2007. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Advanced LLC Issues". Seattle, December 2007. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Legal and Tax Aspects of Investing in Real Estate". Seattle, November 2007. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Mastering Mergers and Acquisitions". Seattle, October 2007. National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Essential Skills for Drafting LLC Agreements". Seattle, September 2007. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Helping Your Client Select the Best Entity Option". Seattle, July 2007. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Fully Utilizing the Advantages of Limited Liability Companies in Washington". Seattle, May 2007. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "LLCs: From Formation to Special Uses". Seattle, February 2007. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Advanced LLC Issues". Seattle, December 2006. Sponsor National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "S Corporations: Exploring the Advantages". Seattle, November 2006. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Helping Your Client Select the Best Entity Option". Seattle, July, 2006. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Fully Utilizing the Advantages of Limited Liability Companies in Washington". Seattle, May, 2007. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Presentation of Research: "Comparative Analysis of Tax Policy Legal Referents: A Proposal on the Relevance of Institutionalism. " Midwest Political Science Association Annual Conference. Chicago, April, 2007. Sponsor: Midwest Political Science Association, University of Indiana.

Faculty, "Advanced LLC Issues". Seattle, December, 2006. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "S Corporations: Exploring the Advantages". Seattle, July, 2006. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin

Presentation of Research: "Comparative Analysis of Tax Policy Legal Referents: A Proposal on the Relevance of Institutionalism". Conference on Social Change, Baltimore, October 2006. Sponsor: Journal of Social Change.

Presentation of Research: "Legal-Philosophical Referents and Rational Choice Analysis in International Tax Policy Adoption: A Proposal on the Relevance of Historical Institutionalism in Comparative Case Analysis." Conference on International Sales and Service Transactions (CLE-Certified US, Canada, UK), Salzburg, Austria, October, 2006. Sponsor: Center for International Legal Studies, Salzburg.

Faculty, "Essential Skills for Drafting LLC Agreements." Bellevue, June, 2006. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Presentation of Research: "Shifting Burdens in the Federal Tax System- Development of a New Study Paradigm." Midwest Political Science Association Annual Conference. Chicago, April, 2006. Sponsor: Midwest Political Science Association, University of Indiana.

Faculty, "Fully Utilizing the Advantages of Limited Liability Companies in Washington". Seattle, March, 2006. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Faculty, "Essentials of Section 1031 Exchanges". Seattle, December, 2005. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Presentation of Research: "Social Science Methodologies in the Study of Tax Policy Development." International Conference on Social Science Research. Orlando, December, 2005. Sponsor: Center for Policy & Practice, University of Indiana.

Faculty, "LLC's and LLP's in Washington." Seattle, June, 2005. Sponsor: National Business Institute. Publication/Publisher: NBI, Eau Claire, Wisconsin.

Presenter/Faculty, "Taxing Issues" (CLE). Seattle, 2004. Sponsor: Washington State Bar Association.

Presenter/Faculty, "Contracting Animal Law" (CLE), Seattle, 2003. Sponsor: Washington State Bar Association.\

Presenter/Faculty, "Education Conference 2002 - Setting Business Practices" (CLE/CEU), Seattle, 2002. Sponsor: Escrow Association of Washington.

## **Media**

Host, "Solutions: Law and Society", Positive Choice Talk Radio, KKNW (Seattle CNN Radio Affiliate, 2004-2005)

KKNW "Positive Choice Talk Radio" Legal Consultant (2005-2007)

## **Professional & Academic Memberships & Service**

Washington State Bar Association

Federal Bar Association

New York Bar Association

Texas Bar Association

US/Cuba Law Forum

Academy of Political Science

Midwest Political Science Association

Phi Alpha Delta Law Fraternity

Conferencista, Union Nacional de Juristas de Cuba

Center for International Legal Studies, Salzburg, Conference Research Presenter

Center for International Legal Studies , Salzburg. Congress of Fellows

## **Research & Writing**

Limited Liability Company Handbook 2014-2015 Edition, Thomson-Reuters; Contributor.

Limited Liability Company Handbook 2009-1010 Edition, West Publishing; Contributor

Analysis Of Legal-Philosophical Referents In The Study Of International Commercial Policy Adoption: A Proposal On The Relevance Of Historical Institutionalism (2008)

The Constructs Of Historical Institutionalism And Tax Policy Formation: The Cases Of Brazil, Chile And Cuba (2008)

Comparative Analysis of Tax Policy Legal Referents: A Proposal on the Relevance of Institutionalism (2007)

A Shift in Taxation of Income from Capital to Taxation of Income from Labor: The Need for a Comprehensive Study Paradigm (2003)

Income or Consumption Tax: Philosophies, Economics and Policy (2002)

## **Admissions, Accreditations & Certifications**

Washington State Bar, Admitted to Practice (1983)

United States Supreme Court Bar, Admitted to Practice (1998)

United States District Court, Admitted to Practice (1985)

New York State Bar, Admitted to Practice (2005)

Texas State Bar, Admitted to Practice (2016)

United States Tax Court, Admitted to Practice (2006)



**Representative  
Clients**

Counsel for US Division of Global Company Viessmann, Based in Germany, with Annual Sales in excess of \$ 4 Billion (Since 2019)

US Counsel for Global Aluminum Wheel Manufacturing Company, Zhejiang Dicastal **Hongxin** Technology Co.,Ltd., Based in China (Since 2018)

General Counsel for Global Activities, Smartek 21, A Software and Module Company with operations in the US, Ireland, the UK, the UAE, and Chile (Since 2015)

Jordan River Moving & Storage, A National Moving & Storage Company (Since 2000)