

Walter H. Rice Honorary Alumni
2015 Recipient

Merle F. Wilberding

Merle F. Wilberding has more than thirty-five years experience advising and representing clients in the areas of business planning, non-profit organizations, real estate law, taxation, shopping center law, and zoning. This experience affords his clients a unique, skillful, and practical management of matters ranging from general corporate legal and strategic business management issues to complex reorganizations involving asset sales, public and private financing, and spin-offs.

He has represented a wide range of corporations (both for profit and not-for-profit corporations), developers, and religious organizations located both within and outside of the United States. He has served as chairman and general counsel for the Greater Dayton Foreign Trade Zone, Inc. He has a broad range of legal and business experience, and is an active adviser and board member to a variety of businesses and community non-profit organizations.

He served as chairman of the firm's Tax Department for ten years. He has briefed and argued a number of tax cases in the Ohio Supreme Court, including [Dupps Company v. Lindley](#) and [Dayton Supply & Tool vs. Montgomery County Board of Revision](#).

Merle's professional publications include articles in national law reviews and other legal and business media. In addition, he is a free-lance writer with a number of articles and books in his list of Publications. He has testified before the United States Congress and before the Ohio legislature as well as giving a number of speeches and presentations as listed in his Speeches.

He is active in the Community and has often been in the News for his professional and community activities. His Personal interests complement his professional and community interests. Prior to his association with Coolidge Wall, Merle practiced with the Arent Fox law firm in Washington, D.C. Merle also served as a U.S. Army Captain, Judge Advocate General's Corps, Government Appellate Division, where he briefed and argued appeals in the [Presidio Mutiny](#) case and the [Lt. William L. Calley - My Lai Massacre](#) case.

Community Leadership Activities

- **Advisory Council, School of Law, University of Dayton (2004 - Present)**
- Advisory Council, College of Liberal Arts, Wright State University (2008 - Present)
- Dayton Opera, Trustee (2008 - 2011)
- [Dayton Literary Peace Prize Foundation](#), Trustee (2005 - present)
- [The Muse Machine](#)- Trustee Emeritus. The Muse Machine is an organization devoted to promoting drama and bringing the arts to more than 100 elementary and high schools throughout the Miami Valley.
- [The Greater Dayton Foreign Trade Zone](#)(FTZ #100) - Trustee & Chairman (1996 - 2006). Member, Founding Committee for the establishment of Foreign Trade Zone #100. General Counsel, 1996 - Present.
- 2003 Inventing Flight Committee - Trustee (2000 - 2003). A community board responsible for promoting the creation of the Dayton Aviation Heritage National Park in the year 1992 and for planning and directing the celebration of the Centennial of Flight during the year 2003.
- Board of Community Contributors, Dayton Daily News (2005 - 2006)

- Graduate, Leadership Dayton Class of 1984
- Holy Angels Parish, Member
- The 100 Club - Member. A community organization devoted to recognition of heroic work by members of area police and fire departments.
- President's Club, University of Dayton
- Sorin Society, University of Notre Dame
- Notre Dame Club of Dayton, Member

Publications

Books

- 150 YEARS OF COOL LAW (2003), a book on Dayton and the history of the firm
- DUMPLINGS & DOUGHNUTS (2004), a collection of recipes and rural Iowa memorabilia
- WHAT EVERYONE NEEDS TO KNOW ABOUT LAW (1971) (Book Published by U.S. News & World Report, Book Division)
- BOBSLEDS & FARMSTEADS, a book on rural Iowa (1998)
- HAKI AND THE RULE OF LAW (2009)

Free Lance Writing

- Book Review, THE FARM AT HOLSTEIN DIP: AN IOWA BOYHOOD by Carroll Engelhardt, [Antioch Review](#) Page 193 (Winter 2013).
- [Citation for Tim O'Brien](#) as Richard Holbrooke Distinguished Achievement winner of the Dayton Literary Peace Prize (November 11, 2012), as published on website and in award program.
- "The Continuing Echo of the Vietnam War," Guest [Column](#) on Tim O'Brien, DAILY TIMES HERALD (Carroll, Iowa) (December 12, 2012).
- "Vietnam Experience Rules Passion for Peace," Ideas & Voices [Column](#) on Tim O'Brien, DAYTON DAILY NEWS (November 23, 2012)
- "A Time to Recall our Civil War Volunteer Regiment, Ideas & Voices [Column](#) on the Ohio 93RD Regiment, DAYTON DAILY NEWS (August 16, 2012)
- "Fighting the War Within," Guest [Column](#) on The Invisible War, DAILY TIMES HERALD (Carroll, Iowa) November 8, 2012.
- "[IN MEMORIAM: Roger Makley - A Man to be Remembered](#)," Dayton Bar Briefs, Page 12, (October 2008) (Reprinted in DAYTON BARRISTERS, Pages 167-169 (Orange Frazer Press 2009))
- "[Remembering Bobby Kennedy at Notre Dame on April 4, 1968](#)," WE ARE ND: THE STORY OF NOTRE DAME AS TOLD BY HER ALUMNI, Pages 126 - 127 [ISBN 978-0-9554097-4-5] (Booklink, Holywood County, Ireland 2008)
- "[My Lai 40 Years Later - - What Really Happened in Pinkville?](#)" VIETNAM Magazine, Pages 28 - 35 (April 2008)
- "Sexual Assault in the Military - - Looking for a Few Good Changes," <http://www.iowaindependent.com/> (August 4, 2008), reposted at www.rhreality.org/blog (August 10, 2008)
- [Essay on Coolidge Wall](#) (Living Arts magazine 2008 1Q)
- [Essay on History of Coolidge Wall Law Firm](#) (OHIO - An Illustrated History) (Book 2008)
- "[People Connect When They Take Part in the Big Read](#)," DAYTON DAILY NEWS, April 2006
- "[A My Lai Case Lawyer Sees Comparison to Iraq](#)," DAYTON DAILY NEWS, March 2006
- "[A Walk Through History](#)," DAYTON DAILY NEWS, January 2006
- "[Building Communities - A Yard at a Time](#)," DAYTON DAILY NEWS, November 2005
- "[Mother's Love Was Secret Ingredient](#)," DAYTON DAILY NEWS, September 2005
- "[Columbus Gets Special Treatment](#)," DAYTON DAILY NEWS, August 2005
- "The Time Mudlick Distillery went to Washington, D.C." GERMANTOWN PRESS, Germantown, Ohio (August 19, 2004)

- "Gunckel to be Inducted into Miami Valley Walk of Fame," GERMANTOWN PRESS, Germantown, Ohio (September 14, 2006)
- "JUMP for Joe," KETTERING OAKWOOD TIMES, September 13, 2006

Speeches & Media

- Ohio State Bar Committee on Military Affairs. On January 18, 2013, Merle Wilberding made a presentation on recent legislative changes (as well as proposed changes) relating to the victims and perpetrators of sexual assault in the military
- United States House Subcommittee on National Security and Foreign Affairs. Merle Wilberding testified before this subcommittee in the Oversight Hearings on "Sexual Assault in the Military" on February 24, 2010, in Washington, D.C.
- United States House Subcommittee on National Security and Foreign Affairs. Mary Lauterbach and Merle Wilberding participated in the Oversight Hearings on "Sexual Assault in the Military" on July 31, 2008, in Washington, D.C.
- State of Ohio House Ways & Means Committee. On January 12, 2006, Merle Wilberding testified before the Ohio House Ways & Means Committee in support of H. B. 390, a bill to impose a statute of limitations on the enforcement of tax assessments in Ohio, now enacted in part as Section 131.02(F)(3) of the Ohio Revised Code.
- Conference on the Legacy of 1968. "The Legacy of the My Lai Massacre & Lt. William L. Calley," presented at The Legacy of 1968 - - an Inter-Disciplinary Conference held at Chestnut Hill College, Philadelphia, Pennsylvania on April 4, 2008.
- Chancery Club. At its luncheon in the rotunda of the old Dayton Court House on January 20, 2012, Merle Wilberding gave [aspeech](#) entitled "Controversial Cases in a Controversial War - - The Presidio Mutiny and the My Lai Massacre," a presentation on two cases he worked on while in the U.S. Army during the Vietnam War.
- 2008 ORALL Conference. "Losing Space and Tightening Budgets: How to Build the 21st Century Law Library," presented at the 2008 Annual Conference of the Ohio Regional Association of Law Librarians, Dayton, Ohio on October 16, 2008.
- Dayton Walk of Fame. Acceptance speech on the induction of Lewis B. Gunckel into the Dayton Walk of Fame. Lewis B. Gunckel along with Hiram Strong founded what is now known as Coolidge Wall law firm in 1853. Gunckel served as a United States Congressman and is credited for securing the Soldier's Home in Dayton where is now serves as the V. A. Center.
- Writer to Writer. Merle Wilberding was featured in a forty-five minute interview by Sharon Rab on Channel EATV-24 discussing the history and writing of his book, 150 Years of Coollaw. (This interview is periodically re-aired on Channel EATV-24.)
- WHIO Reports. Merle Wilberding and Doris Pontiz were featured in a thirty-minute interview by Jim Otte on WHIO-TV (Channel #7) on the Dayton Literary Peace Prize Award and celebration event. (October 29, 2006).
- DBA Celebration of Life 2008. Memorial presentation speech on the life of Janice M. Paulus (1960 - 2007), shareholder at Coolidge Wall Co. LPA. (May 19, 2008).
- DBA Celebration of Life 2009. Memorial presentation speech on the life of Roger J. Makley (1934 - 2008), shareholder at Coolidge Wall Co. LPA. (May 18, 2009).
- DBA Celebration of Life 2011. Memorial presentation speech on the life of Robert B. Matusoff (1930 - 2011), former shareholder at Coolidge Wall Co. LPA. (May 16, 2011).
- DBA Celebration of Life 2012. Memorial presentation speech on the life of Ronald S. Pretekin (1942 - 2011), shareholder at Coolidge Wall Co. LPA. (May 22, 2012).
- Ohio Super Lawyers. In the 2007 issue of the *Ohio Super Lawyers*, Merle Wilberding was featured in an article entitled "Memories of My Lai," focusing on Merle Wilberding's briefing and arguing on behalf of the Government in the appeal of Lt. William L. Calley's appeal of his court-martial conviction for his role in the My Lai Massacre in Vietnam on March 16, 1968.

In the midst of media attention and growing anti-military sentiment, Wilberding managed to focus on the task in front of him. Working on the case meant sorting through enough trial records and exhibits to fill a four-drawer file cabinet. 'There wasn't any question of evidence,' he says.

- Barrister of the Month. Merle Wilberding was featured in the *DBA Bar Briefs* as the [Barrister of the Month](#) in February 2008 (reprinted in the DBA book *Dayton Barristers* (2009)).
- CCH Property Tax Alert. In the February 2007 (Vol. 13, No. 2) issue of CCH Property Tax Alert, Merle Wilberding was interviewed on his argument before the Ohio Supreme Court in *Dayton Supply & Tool Co. v. Board of Revision*, a case that granted non-lawyer company officers the right to sign and file complaints with a county board of revision on property valuations. Quoting Merle Wilberding, the interview concludes, the ruling means an end to "the way the local boards have been arbitrarily keeping some corporate property owners out of the appeal system."
- 1st Annual Tax Controversy Forum. "The Legislative History of HB 390," a presentation on the legislative history of what became the basis for Section 131.02(F)(3) of the Ohio Revised Code, presented at Sinclair Community College on November 3, 2009.

News

- **September 12, 2013**

Wilberding has Op Ed in *Dayton Daily News* ([Wilberding DDN Op Ed Column 09 12 2013](#))

The Dayton Daily News published an Op Ed by Merle Wilberding about how the Law & Leadership Institute can enable underserved students to have dreams and goals about law & leadership

- Merle Wilberding cited in Weekly Column by Congressman Michael R. Turner for Wilberding's integral help in finding legislative solutions to the problems associated with sexual assault in the military.
- "Distinguished Community Service Award given to Merle Wilberding by the Ohio State Bar Foundation on November 9, 2012, OHIO LAWYER (January 2013).
- "Breda Alum Earns Major Ohio State Bar Award," DAILY TIMES HERALD (Carroll, Iowa) (December 11, 2012)
- [Merle F. Wilberding to Receive Award for Distinguished Community Service from the Ohio State Bar Foundation](#)

- **April 2, 2012**

Wilberding Featured in the ABA Journal

Merle Wilberding was quoted and pictured in the April 2012 issue of the [ABA Journal](#). The feature noted that Wilberding was a member of Coolidge Wall Co., LPA, in Dayton, Ohio. The inclusion of the Coolidge Wall name in this national publication (400,000 subscribers) marks the first time ever that the firm name has been cited in the ABA Journal.

The two page feature was a promotion for the benefits of being a member of the American Bar Association, and described opportunities for continuing legal education, grassroots legislation advocacy, job postings, and member discounts.

The quote from Wilberding was as follows: "ABA CLE programs provide a unique opportunity to 'soar with the eagles' of the profession."

In a gathering of the firm's marketing committee, Wilberding explained that the origin of this feature was his attending the ABA Annual Convention in Toronto in August 2011, and his completion of the various evaluation forms for the CLE programs he attended. Later, in February of 2012, he was contacted by the ABA and told that his evaluation had been selected to be featured in the April issue of the ABA Journal and on the ABA's Facebook page.

- **May 18, 2009**

Merle Wilberding Named to Governor Strickland's Judicial Appointment Selection Panel

- **9/2/08**

Wilberding Named to Wright State Advisory Board

Merle Wilberding has been named to the Community Advisory Board for the College of Liberal Arts at Wright State University. The Community Advisory Board serves in an advisory capacity on the

development and promotion of academic and service programs as well as reviewing and selecting awards for outstanding teachers at the College of Liberal Arts. The appointment was made by Charles S. Taylor, Dean of the College of Liberal Arts. Members are appointed to three-year terms.

- **2/1/08**

Mary Lauterbach Interviewed on TODAY SHOW

On Tuesday, January 29, 2008, Mary Lauterbach, the mother of Marine Lance Corporal Marie Lauterbach, was interviewed by Matt Lauer on the NBC TODAY SHOW. LCpl Marie Lauterbach is the pregnant Marine who was murdered in Onslow County, North Carolina, not far from her assigned duty station of Camp Lejeune. Her body was found buried in the backyard of fellow Marine Cesar Laurean who is currently the target of an international search.

Accompanying Mary Lauterbach and participating in the interview with Matt Lauer were Mary's brother, Pete Steiner, and Mary's attorneys Merle Wilberding and Chris Conard, members of the Coolidge Wall law firm.

The complete interview can be viewed by clicking on the link below:

<http://www.msnbc.msn.com/id/21134540/vp/22893978#22893978>

- **11/29/06**

Coolidge Wall Wins Major Decision in the Ohio Supreme Court

On November 29, 2006, the Ohio Supreme Court issued an [opinion](#) that may have a major impact on property valuation complaints filed in any county's Board of Revision. In *Dayton Supply & Tool v. Board of Revision*, 111 Ohio St.3d 367 (2006), the Supreme Court carved out a major exception to its revered 1997 Sharon Village opinion and ruled that a corporate officer could sign and file a Complaint in the Board of Revision to contest the proposed tax assessment valuation.

- **8/2/06**

Merle F. Wilberding Appointed as DDN Contributor

Merle F. Wilberding has been appointed to the Community Board of Contributors of the Dayton Daily News. Please click a title name at right to access the column.

- Columbus Gets Special Treatment - August 12, 2005
- Mother's Love was Secret Ingredient - September 28, 2005
- Building Communities - A Yard at a Time - November 30, 2005
- A Walk Through History - January 25, 2006
- A My Lai Case Lawyer Sees Comparison to Iraq - March 17, 2006
- People Connect When They Take Part in the Big Read - April 12, 2006
- Columns posted with permission of the Dayton Daily News.

Personal

- Executive Editor, Notre Dame Law Review (1968-1969)
- Awarded the John F. Kennedy Scholarship while attending Notre Dame Law School (1967-1968). This scholarship was funded by Senator Robert F. Kennedy.
- Awarded the Army Commendation Medal and the Meritorious Service Medal during my service in the United States Army during the Vietnam War.
- Awarded a Certificate in Librarianship for a summer program at Oxford University (England) through a program offered by the University of North Carolina (2001).
- Awarded admission to Beta Phi Mu, the national honor society for library and information studies.
- Professional Recognition
 - Peer Rated IV by Martindale-Hubbell
 - Ohio Super Lawyers
 - Best Lawyers in America
 - Who's Who in America

Areas of Practice

- Corporate and Business Law

- Real Estate
- Tax
- Non-Profit Corporations
- Business Planning
- Shopping Centers Law
- Zoning Law

Bar Admissions

- Ohio, 1973
- District of Columbia, 1969
- Iowa, 1969
- U.S. Tax Court
- U.S. Court of Appeals 6th Circuit
- U.S. Court of Appeals District of Columbia Circuit
- U.S. Supreme Court

Education

- **George Washington University National Law Center, Washington, District of Columbia**
 - LL.M. Tax, Master of Law(s) in Taxation - 1972
- **Notre Dame Law School, Notre Dame, Indiana**
 - J.D., Doctor of Jurisprudence - 1969
- **University of Dayton, Dayton, Ohio**
 - M.B.A., Master of Business Administration - 1975
- **St Mary's College, Winona, Minnesota**
 - B.A., Bachelor of Arts - 1966

Professional Associations and Memberships

- Adjunct Assistant Professor of Law-University of Dayton School of Law
- American Bar Associations
- Ohio State Bar Association
- Dayton Bar Association
- NAIOP
- International Council of Shopping Centers