



**Michelle Leahy utilizes her background in accounting and unclaimed property services to support clients and attorneys in resolving sophisticated unclaimed property matters as efficiently as possible.**

With a clear understanding of unclaimed property from the holder's perspective as well as the state's viewpoint, she has experience helping clients with complex issues surrounding multistate examinations, annual compliance, and voluntary disclosure.

She has frequently performed risk assessments for companies to institute ongoing compliance and prepared written policies and procedures regarding unclaimed property and state reporting.

Michelle has experience serving as lead on unclaimed property submissions, which involves reviewing source data, validating calculations, analyzing holder positions, relaying modifications and discussing results with state regulators. Additionally, she has experience analyzing company records to quantify unclaimed property exposure and utilizing prior experiences to assess risk under state laws.

Before joining the firm, Michelle was a senior manager of unclaimed property consulting at a global tax services and software provider that specializes in business taxes. In her role, she assisted clients as they navigated the ever changing world of unclaimed property. Such assistance included audit defense for holders undergoing multi-state unclaimed property audits, risk assessments for holders unclear on the potentially significant impact of unclaimed property statutes, and assistance analyzing and compiling voluntary unclaimed property filings. She also has law firm experience, having worked in unclaimed property at another AmLaw 100 firm.

Additionally, Michelle worked as a manager for Kelmar Associates, overseeing numerous multi-state unclaimed property examinations simultaneously.

When Michelle isn't working, she enjoys spending time with her husband and three children, and continuing her Tang Soo Do training.

## Michelle Leahy

### Director of Unclaimed Property

222 Delaware Avenue  
Suite 1200  
Wilmington, DE 19801

P 302-300-3483  
F 302-300-3456  
[Michelle.Leahy@btlaw.com](mailto:Michelle.Leahy@btlaw.com)

#### EDUCATION

West Chester University of  
Pennsylvania, (B.S.), accounting, 2004

#### LANGUAGES

English

#### INDUSTRIES

Government and Public Finance  
Unclaimed Property

## **Professional and Community Involvement**

Member, Unclaimed Property Professionals Organization

Member of World Tang Soo Do Association – E Dan Rank (2nd Degree Black Belt)

Former member of Toastmasters International