



Mary Wu Tullis

Shareholder

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Mary Wu Tullis has a diverse litigation and counseling practice, handling contractual disputes, tax liability litigation, product liability litigation, and labor and employment issues for financial institutions, health care entities, insurance companies, and businesses. She also frequently counsels clients through contract negotiations and advises on risk exposure.

Ms. Tullis assists companies and individuals with their business goals and interests, and regularly defends them in a variety of business-related litigation matters in state and federal courts.

Specifically, Ms. Tullis has represented financial institutions and businesses with commercial disputes, and defended them in consumer-related litigation and class actions alleging federal law claims, such as violations of the Fair Credit Reporting Act (FCRA); the Fair and Accurate Credit Transactions Act (FACTA); and the Securities Exchange Act, and state law claims, such as breach of contract, breach of fiduciary duty, conversion of negotiable instruments, price discrimination, and unfair trade practices.

Ms. Tullis is also a member of the Firm's State and Local Tax Group, advising clients in a broad array of tax issues and litigation. Her experience includes challenging state and local assessments, pursuing refund claims, and litigating constitutional questions in both state and federal courts and administrative proceedings. Ms. Tullis also assists clients with their payment in lieu of tax (PILOT) arrangements and helps clients maintain these PILOT programs to obtain tax credits and other economic development incentives.

Her practice is client-centric, and Ms. Tullis strives to meet any litigation needs of the company or business. Ms. Tullis has counseled hospitals and health care providers in credentialing and staffing disputes, HIPAA compliance and other regulatory issues. She also has trial experience in health care liability actions against hospitals. Additionally, Ms. Tullis regularly represents insurance companies in bad faith insurance defense matters and offers insurance coverage opinions and analysis. She also has represented governmental entities in a variety of litigation involving state and federal constitutional claims, employment discrimination claims, and governmental tort liability claims.

As a child of Chinese immigrants, Ms. Tullis is fluent in Cantonese.

Representative Matters

- Successfully challenged state of Wisconsin's assessment of discriminatory property taxes on intangible personal property belonging to rail carrier client as violation of Section 306 of the Railroad Revitalization and Regulatory Reform Act of 1976 (otherwise known as the "4-R Act").
- Successfully challenged state of West Virginia's assessment and refund denial of state use taxes paid by interstate rail carrier client as violation of the dormant Commerce Clause of the U.S. Constitution in multiple administrative and court proceedings, including successful opposition of West Virginia's Petition for Certiorari to the Supreme Court of the United States.
- Won dismissals of putative class actions against national restaurant brand; hotel operator; national retailer; and municipal public utility company alleging violations of the Fair and Accurate Credit Transactions Act (FACTA) after successfully disputing standing under Article III of the U.S. Constitution.

- Won summary judgment on an Age Discrimination in Employment Act (ADEA) claim on behalf of municipal school district and successfully argued affirmance before the U.S. Court of Appeals for the Sixth Circuit.
- Won dismissal of lawsuit against regional center and other participants relating to Immigrant Investor Program (EB-5) offerings alleging federal securities fraud under Securities Exchange Act of 1934 and other state law claims and defended same entities and individuals in SEC investigation, receiving clearance letters for all clients.
- Won dismissal of a putative class action on behalf of a national grocery retailer alleging violation of Arkansas price discrimination statute.
- Won summary judgment on behalf of a national insurance company against allegations of agent misconduct in the application process in breach of insurance contract and bad faith insurance dispute.
- Won judgment in excess of \$1 million on behalf of a trust against a former trustee on breach of fiduciary duty claim.
- Successfully secured a defense verdict in the jury trial and subsequently a denial of motion for new trial on behalf of a hospital in health care liability action.
- Won a Rule 12(b)(6) dismissal of a lawsuit alleging that the plaintiff's rights under the Fourth Amendment to the U.S. Constitution were violated when the defendant entered and searched the plaintiff's residence, which was ultimately condemned.



Professional Honors & Activities

- Listed in *The Best Lawyers in America*[®] for Commercial Litigation; Banking and Finance Litigation (2025)
- Listed in *Best Lawyers: Ones to Watch*[®] in America for Commercial Litigation; Banking and Finance Litigation; Litigation and Controversy - Tax (2021 – 2024)
- Selected to Mid-South Rising Stars by *Mid-South Super Lawyers* (2016 – 2024)
- Named to Lawyers of Color's Hot List (2023)
- Finalist – *Memphis Business Journal's* "Best of the Bar" (2020)
- Named as one of the "Top 40 Under 40" by the *Memphis Business Journal* (2021)
- Member – Leadership Memphis 2022 Executive Program Class
- Member – City of Memphis Minority Business Development Oversight Commission (2016 – 2018)
- Associate Member – Leo Bearman, Sr. American Inn of Court (2015 – present)
 - Membership Chair – Executive Committee (2020 – present)
 - Mentoring Program Chair – Executive Committee (2018 – 2020)
- Leadership Council on Legal Diversity – 2018 Pathfinders Program participant
- Member – National Asian Pacific American Bar Association (NAPABA)
 - Co-Chair – Young Lawyer's Network (2018 – present)
 - Co-Chair – Social and Networking Subcommittee of the Young Lawyers Network (2016 – 2018)
- Member – Tennessee Asian Pacific American Bar Association (TAPABA)
 - Secretary (2020 – present)
- Member – Tennessee Bar Association
- Member – Memphis Bar Association
- Fellow – Memphis Bar Foundation
- Board Member – Young Lawyers Division of the Memphis Bar Association (2013 – 2019)
 - President (2017 – 2018)
 - Vice President/President-Elect (2016 – 2017)
 - Co-Chair – Public Service Committee (2013 – 2016)



Publications

- "Baker's Dozen: What Are Your Best "Balance" Tips?," *Women's Initiative Newsletter* (June 2023)
- "Baker's Dozen: Honoring Moms Everywhere," *Women's Initiative Newsletter* (May 2021)
- "Baker's Dozen: How Do You Take a Breath?," *Women's Initiative Newsletter* (September 2020)



Speaking Engagements

- Co-speaker – "Would You Be My Friend? Ethically Harnessing Social Media for Jury Selection," TBA Litigation Law Ethics Forum 2021 (March 2021)
- Co-speaker – "Diversity and Inclusion of Asian American Professionals in the Legal Community," AUSA office, Memphis, Tennessee (May 2019)
- Co-speaker – "Medical Malpractice Update," MBA Bench Bar Conference (May 2015)
- Co-author – "Impact of Social Media on Damages in Employment Litigation," ABA EEO National Conference (April 2013)



Webinars

- Challenges to Standing in the Post-*Spokeo* World: FACTA and Beyond (April 2021)
- Preparing for the Storm – A Look at the Fair Debt Collection Practices Act (August 2020)
- How We Got Here and the Laws that Impacted Our Journey (May 2020)



Education

- University of Alabama School of Law, J.D., 2012, magna cum laude
 - Order of the Coif
 - Notes Editor and Managing Board Member, *Alabama Law Review*
- Vanderbilt University, B.A. Public Policy and Psychology, 2009, cum laude



Admissions

- Tennessee, 2012
- United States District Court for the Western District of Tennessee, 2013
- United States District Court for the Middle District of Tennessee, 2014
- United States District Court for the Eastern District of Tennessee, 2019
- United States District Court for the Eastern and Western Districts of Arkansas, 2013
- U.S. Court of Appeals, Sixth Circuit, 2014
- U.S. Court of Appeals, Seventh Circuit, 2019
- U.S. Court of Appeals, Eighth Circuit, 2015
- U.S. Court of Appeals, Eleventh Circuit, 2018
- Supreme Court of the United States, 2017