Harrisburg, PA
100 Pine Street • PO Box 1166
Harrisburg, PA 17108-1166
Tel: 717.232.8000

Lancaster, PA
570 Lausch Lane • Suite 200
Lancaster, PA 17601-3057
Tel: 717.291.1177

Scranton, PA
125 North Washington Ave. • Suite 220
Scranton, PA 18503
Tel: 570.209.7220

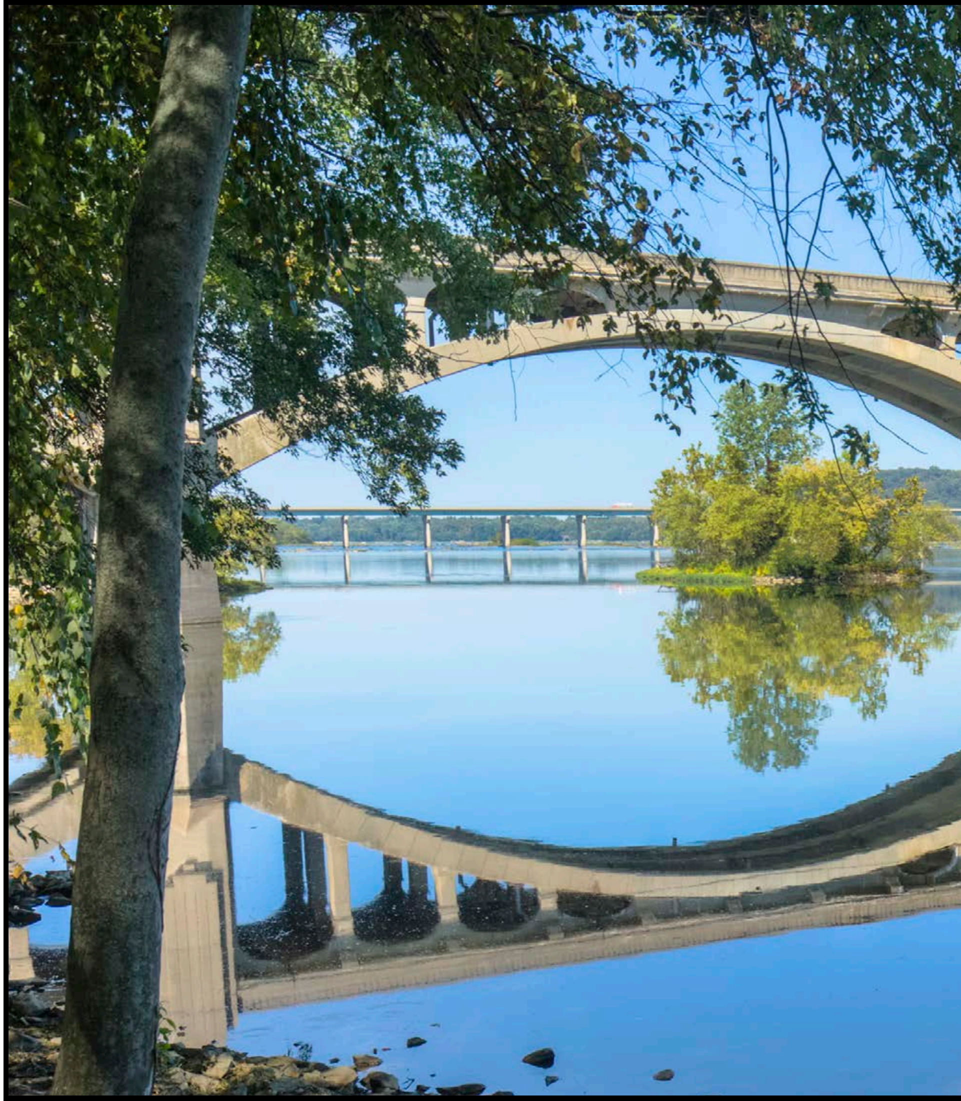
State College, PA
330 Innovation Boulevard • Suite 101
State College, PA 16803
Tel: 814.867.8500

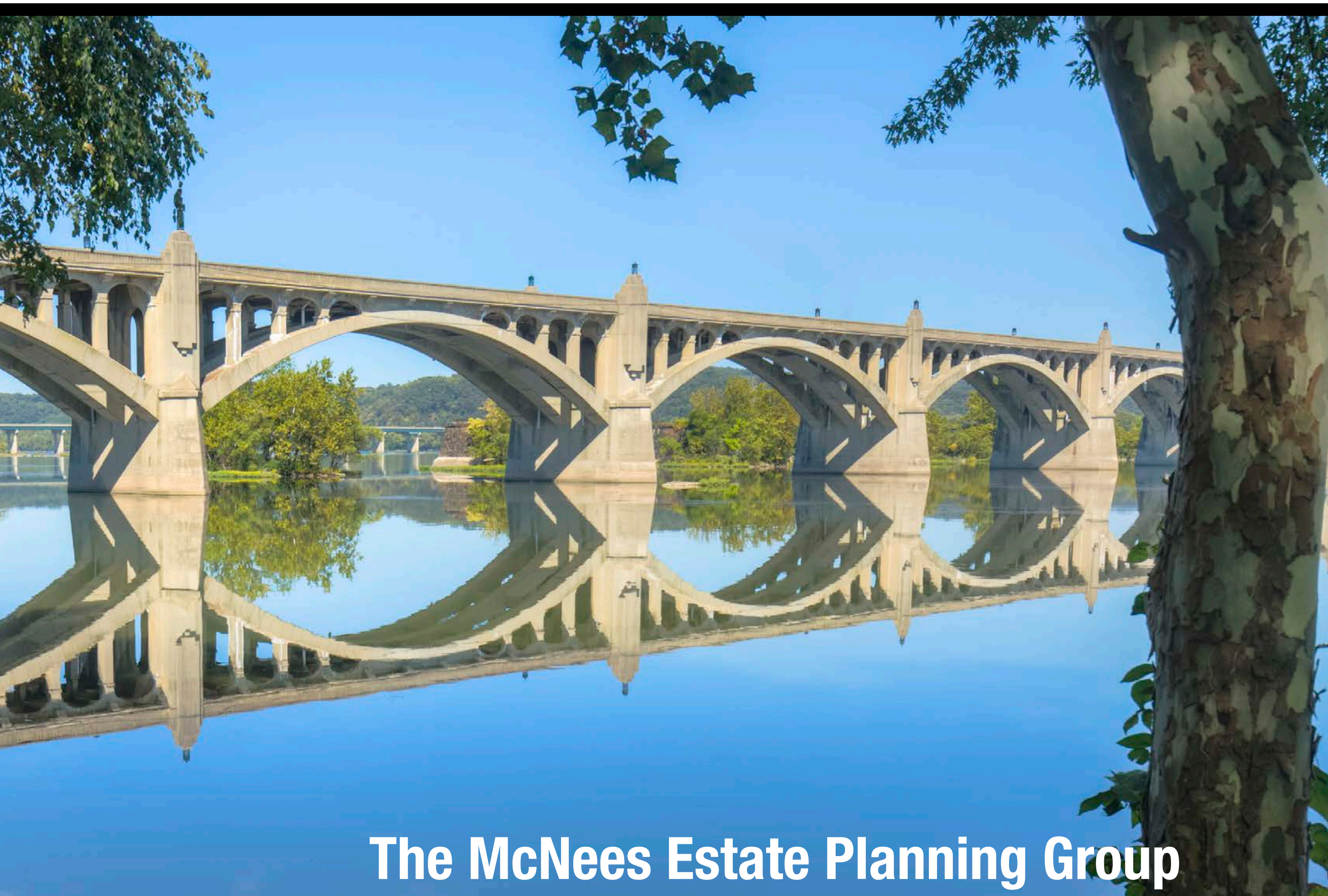
Frederick, MD
5283 Corporate Drive • Suite 104
Frederick, MD 21703
Tel: 301.241.2030

Columbus, OH
21 East State Street • 17th Floor
Columbus, OH 43215-4228
Tel: 614.469.8000

Washington, DC
1200 G Street, NW • Suite 800
Washington, DC 20005
Tel: 202.898.5700

McNees
www.McNeesLaw.com





McNees

ESTATE PLANNING

Our attorneys work with clients and their other professional advisors to develop customized estate plans that reduce taxes, preserve assets, and carry out legacies. We are experienced in preparing estate planning documents, including:

- Wills
- Powers of Attorney
- Health Care Directives
- Revocable and irrevocable Trusts
- Irrevocable Life Insurance Trusts
- Grantor Retained Annuity Trusts
- Intentionally Defective Grantor Trusts
- Asset Protection Trusts
- Qualified Personal Residence Trusts
- Charitable Remainder Trusts
- Charitable Lead Trusts
- Family Limited Partnerships

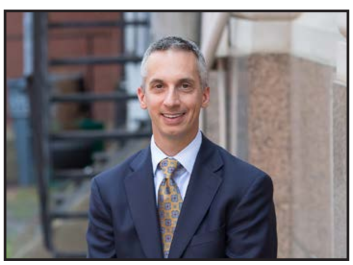
Business Succession Planning

In formulating an estate plan, a family business is often the most valuable asset. McNees has a long history of representing business owners and entrepreneurs. Our firm has spanned generations, and so has our succession planning practice.

Recognizing that succession planning is a complex process involving tax planning, legacy planning, and family dynamics, we believe that a team approach delivers the best result to the client. Our attorneys coordinate with members of the firm's other practice groups, as well as the client's other professional advisors, to deliver a superior planning result. Our work in this area includes:

- Preparing "Buy-Sell" Agreements
- Compensation planning for business owners and key executives
- Preparing "Family Constitutions" and other legacy-oriented documents
- Providing advice on liability management and creditor protection
- Life insurance planning
- Planning to minimize estate tax and income tax
- Developing tax-efficient exit strategies

The McNees Estate Planning Group



VANCE E. ANTONACCI, *CHAIR*
717.581.3701
vantonacci@mcneeslaw.com

AMBRIA ARMSTRONG
717.581.2319
aarmstrong@mcneeslaw.com

KIANDRA BAIR
717.581.2316
kbair@mcneeslaw.com

JULIE COO
717.581.23
jcooper@mcnee

ELIZABETH P. MULLAUGH
717.237.5243
emullaugh@mcneeslaw.com

JAMES K. NOEL, IV
717.581.3709
jnoel@mcneeslaw.com

J. COREY REEDER
814.867.8500
creeder@mcneeslaw.com

ANDREW S. RU
717.581.37
arusniak@mcnee

Estate and Trust Administration

McNees has significant experience in estate and trust administration matters. Our attorneys and paralegals provide efficient and cost-effective representation to executors and work with the executors' other professional advisors to gather and value estate assets, pay debts, and prepare federal estate tax returns and Pennsylvania inheritance tax returns.

Many estate plans involve trusts, and our attorneys work with corporate and individual trustees and beneficiaries to advise them on their rights and responsibilities. These services include income tax planning, interpretation of trust agreements, and preparation of non-judicial settlement agreements.

Non-Profit Organizations

Our attorneys represent a wide variety public charities and private foundations, including educational institutions, hospitals, social welfare organizations, community foundations, and trade associations. We provide advice on formation, acquisition and maintenance of tax-exempt status, joint ventures with for-profit entities, and internal governance issues. We represent charities in fundamental transactions, such as mergers and asset sales, that involve the often-complex interaction of federal tax laws and state laws governing non-profit entities.

Litigation

We represent executors, trustees, and beneficiaries in all facets of litigation, including trials, injunction proceedings, arbitrations, and mediations. Our experience includes defending and prosecuting surcharge actions, will contests, elective share claims, guardianships, *cy pres* matters for charitable organizations, and proceedings to interpret and reform wills and trust agreements.

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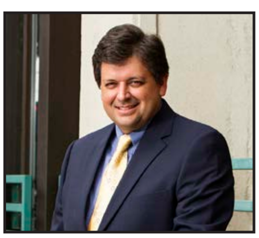
slaw.com

TIMOTHY M. FINNERTY, CPA
717.237.5394
tfinnerty@mcneeslaw.com

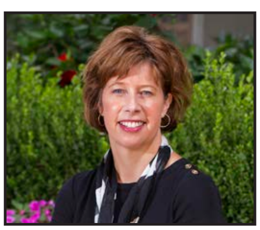
BRADLEY J. GUNNISON, CPA
717.237.5479
bgunnison@mcneeslaw.com

KENDRA D. McGUIRE
717.581.3734
kmcguire@mcneeslaw.com

USNIAK
704
eslaw.com



DAVID E. GRUVER, PA.C.P.
PARALEGAL
717.237.5362
dgruver@mcneeslaw.com



LINDA M. ESHELMAN
PARALEGAL
717.237.5210
leshelman@mcneeslaw.com

DIANNA L. MCSHERRY
PARALEGAL
717.581.3707
dmcsherry@mcneeslaw.com