

2009

KEGLER, BROWN, HILL RITTER



..... ○ A Legal Professional Association



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TABLE OF CONTENTS

- I. Kegler, Brown, Hill & Ritter Overview 1
 - A. What We Offer 2
 - B. Strong Leadership 3
- II. Practice Area Overviews 4-45



I. Kegler, Brown, Hill & Ritter Overview

At Kegler, Brown, Hill & Ritter, we believe that thorough knowledge of the law is not enough. Our experience shows that outstanding and effective legal counsel requires a combination of this knowledge along with a firm grasp of our client’s business and a sharing of their goals. At Kegler, Brown, Hill & Ritter, our first order of business is knowing yours.

The attorneys at Kegler Brown first learn your business. To it, we bring our experience, attention to detail and legal expertise in forming our judgments on the legal issues you and your business face. Our attorneys integrate the unsurpassed knowledge you have of your business with our recognition of both the big legal picture and the legal details. And, all along the way, we share your passion and commitment to making your business succeed.

Through previous experience in business and public leadership positions, Kegler Brown attorneys link our clients to national, state and local decision-makers, and provide insight into the government and legislative processes. In addition, because thousands of boards, commissions and agencies impact your industry daily, we track the activities and rulings affecting your business.

Also, as a member of the State Capital Group*, with member law firms nationwide, Kegler Brown’s connections extend well beyond our Central Ohio offices. This prestigious network provides our clients with high-quality, timely service and the ability to monitor legislation in every state. We also work closely with attorneys in major business centers throughout the world – including Europe, Canada, Mexico, the Asia-Pacific region, India, the Middle East and Africa – to assist our clients in achieving their global business objectives.



* Member firms of the State Capital Group practice independently and not in a relationship for the joint practice of law.



A. What We Offer

Legal issues, like business issues, often do not fit neatly under one area of law.

In fact, legal issues are more likely to have reverberating effects on an organization’s employees and their strategic plan. They can also carry financial consequences and impact a host of ongoing business operations. Therefore, complex business issues require legal counsel with a multi-disciplinary approach.

Since 1964, Kegler, Brown, Hill & Ritter has tailored its services to reflect the issues impacting clients. Although organized into various practice areas to maximize the benefits of communication and training, Kegler Brown provides effective and efficient solutions to clients’ problems by creating cross-disciplinary teams with skills and experience, as needed, from all practice areas.

Legal services are offered in:

- Administrative Law
- Banking & Commercial Lending
- Business Succession & ESOPs
- Business, Tax & Securities
- Construction Law
- Creditor’s Rights & Bankruptcy
- Employee Benefits & ERISA
- Environmental Law
- Estate Planning & Probate
- Gaming Law
- Government & Legislative Affairs
- Healthcare & Technology
- Intellectual Property
- International Business
- Labor & Employee Relations
- Litigation
- Mediation Services
- Mergers & Acquisitions
- Professional Responsibility
- Real Estate & Financing
- Workers’ Compensation



B. Strong Leadership

Because thousands of boards, commissions and agencies impact our clients daily, we track the activities and rulings affecting their industries. What's more, through previous experience in business and public leadership positions, Kegler Brown attorneys link clients to national, state and local decision-makers and provide insight into the government and legislative processes.

Historically, Kegler Brown attorneys have led the following offices and agencies:

- Ohio Attorney General
- Ohio Secretary of State
- Franklin County Prosecutor
- Director of Legislative Affairs, Office of the Ohio Governor
- Public College Trustee
- Special Agent, Federal Bureau of Investigation
- Regional Counsel for the Federal Deposit Insurance Corporation
- Attorney for the National Labor Relations Board
- Ohio Director of Labor Relations
- Attorney for the Internal Revenue Service, Office of Chief Counsel
- Assistant Ohio Attorney General and Section Chief, Financial Institutions Section
- Assistant Ohio Attorney General and Section Chief, Consumer Frauds and Crimes Section
- Assistant Ohio Attorney General and Chief, Opinion Section
- Assistant Ohio Attorney General and Section Chief, Federal Litigation
- Assistant Ohio Attorney General and Assistant Chief, Court of Claims Defense Section



II. Administrative Law Overview

• The last decade ushered in a subtle, yet significant power shift. Term limits transferred institutional knowledge of legislative and administrative procedures from officeholders to bureaucrats, and from officeholders to lobbyists, shifting power from inside to outside the establishment. The end result? Your administrative and governmental relations lawyer is more important than ever.

• At Kegler, Brown, Hill & Ritter, we know that the influence over your organization can come from all branches of government and that the maze of rules and procedures can be overwhelming if you don't know the process.

• Our integrated approach to legal services — which blends experience from our many other practices — yields a team with a unique perspective for clients in highly-regulated industries.

• Kegler Brown attorneys represent clients in professional disciplinary proceedings, licensing, rule making, reimbursement and rate-making proceedings, health care audits and interpretation of public records statutes.

• Our attorneys represent individuals and companies before various state and local agencies, and private professional associations, including the Accountancy Board, Real Estate Commission, Department of Insurance, Liquor Control Commission, Board of Pharmacy, State Medical Board, Board of Nursing, Chiropractic Examining Board, Counselor and Social Worker Board, Department of Commerce, Department of Education, Department of Job and Family Services, Department of Taxation, Motor Vehicle Dealers Board, Ohio Elections Commission, Ohio Ethics Commission, Board of Cosmetology, State Board of Psychology, State Dental Board, State Veterinary Medical Board, Ohio Environmental Protection Agency, and Environmental Review Appeals Commission.



II. Administrative Law Overview, cont.

Because literally thousands of boards, commissions and agencies impact our clients daily, we track the activities and rulings impacting your industry. What's more, through previous experience in business and public leadership positions, Kegler Brown attorneys provide insight into the legislative and regulatory process. Our clients have benefited from the experience of a former Ohio attorney general and secretary of state, director of legislative affairs for the office of the Ohio governor and former heads of various state and national agencies.

The State Capital Group — of which Kegler Brown is a founding member — is also a critical tool used to serve our clients. Through this organization, we have a direct link to the leading attorneys and law firms in every state capital, providing up-to-date information and experienced counsel to our clients in a timely and cost-effective manner.

Whether your organization is looking to secure government approvals in regulated industries, or to influence the decision-making process in local municipalities or in the state legislature, our administrative law practice group should be an integral part of your business planning. Because our first order of business is knowing yours.



II. Banking & Commercial Lending Overview

· In today's fast-paced business world, companies on the move need prompt access to financing sources.
· Whether lenders or borrowers, complex business transactions often demand creative and sophisticated
· financing arrangements — solutions that the experienced team of attorneys at Kegler, Brown, Hill &
· Ritter provides.

· At Kegler Brown, our banking and commercial lending clients include traditional banking institutions,
· pension funds, insurance companies, savings and loan associations, credit unions and other less
· traditional lenders.

· We maintain strong relationships with both local and national lending institutions, serving as either
· primary or local counsel. Our attorneys provide experience in structuring and documenting a wide
· variety of secured and unsecured financing transactions, including revolving credit facilities, term loans,
· letters of credit, participating loans, construction loans and bond financing for all types of businesses
· and individual concerns. We also assist our clients in protecting, enhancing and enforcing existing loans
· and credit facilities in both formal and informal proceedings.

· Kegler Brown attorneys advise and assist our banking and thrift clients in compliance with applicable
· state and federal regulations. Our firm has been involved in bank holding company formations and
· mergers and acquisitions, including branch and control share acquisitions. We also have represented
· financial institutions and individuals in director/officer liability suits and enforcement proceedings, and
· have performed extensive securities work for financial institutions.



II. Banking & Commercial Lending Overview, cont.

Our experience in the banking and commercial lending area has enabled our attorneys to successfully:

- Assist a lender in restructuring and collateralizing multiple credit facilities approximating \$60 million for a major manufacturing concern as a part of its customer’s complex corporate reorganization
- Develop creative solutions in a limited timeframe to enable our lender’s customer to close a \$12.5 million multi-facility international loan transaction
- Provide counsel to a banking client in creating, structuring and collateralizing multiple revolving, term and letter of credit loan facilities aggregating \$34 million for a major retail customer with more than 75 locations, including complex and diverse ownership arrangements

At Kegler Brown, not only do we provide creative and cost-effective legal counsel to our lending clients in a timely manner, we also make it a priority to learn the business of our client’s customers. Developing an understanding of the strategies and objectives of both our lending client, as well as those of its customer, helps us to achieve the ultimate goal of all concerned — successfully closing the deal. Because our first order of business is knowing yours.



II. Business Succession & ESOPs Overview

• Making intelligent choices regarding business succession has never been more important than it is right now. With an economy in flux and a national corporate marketplace facing rising financial uncertainty, finding innovative solutions to grow and transition your business is a necessity. Through our innovative business succession tools, your company can put itself in a better position to achieve its most important goals, including succession planning, employee incentives, acquisitions, tax reductions and more.

Introduction to Business Succession

• Business Succession at Kegler Brown is a comprehensive, dynamic and integrated system of business solutions that includes management succession, executive compensation, merger/acquisition, ownership transfers, tax reduction and estate planning. Each of these areas, in turn, has sophisticated tools that we custom design to meet your goals and objectives.

- Management Succession (including best practices in corporate governance)
- Executive Compensation (including non-qualified deferred compensation)
- Merger/Acquisition (including tax-deductible acquisitions)
- Ownership Transfers (including stock and asset sales and ESOPs)
- Tax Reduction (at both the shareholder and company level)
- Estate Planning (for both wealth preservation and business planning)

ESOPs and Business Succession

• An employee stock ownership plan (“ESOP”) is a special type of qualified defined contribution pension plan under Section 401(a) of the Internal Revenue Code (the “Code”) that also meets the requirements of Code Sections 409 and 4975(e). ESOP provisions were first introduced by amendments to the Code in 1974 and were included in the Employee Retirement Income Security Act of 1974 (“ERISA”).



II. Business Succession & ESOPs Overview, cont.

• The primary application of ESOPs has been among closely-held corporations. Shareholders selling to ESOPs may be eligible for deferral or exemption from capital gains taxes while the corporation can fund the ESOP purchase with pre-tax contributions and pay principal on stock acquisition loans on a pre-tax basis. With an S corporation ESOP, both the corporation and the ESOP (as the shareholder) are tax-exempt and do not pay income taxes.

• To understand the intricacies of ESOP formation and the specific benefits that it can have for your business, it is important to consult one of our experienced counselors.

• The comprehensive advantages of forming an ESOP are too many to list. There are, however, three far-reaching benefits that result from the “ESOP Business Model” as a business succession tool that should be highlighted, including the following:

- Yields superior cash flow through substantial and on-going tax advantages;
- Facilitates best practices in financial controls and corporate governance; and
- Does not impair managerial control, even in a company owned 100% by its ESOP.

Major Tax Benefits of ESOPs

- Exemption from corporate income taxes and from income taxes passed through to shareholders for an S corporation ESOP to the extent of ESOP ownership.
- Deferral or exemption from capital gains taxes for stock sold to a C corporation ESOP.
- Deduction for both principal and interest for a qualified ESOP loan used for the purchase of stock by the ESOP.
- Acquisition of another company by an ESOP company using pre-tax dollars.



II. Business Succession & ESOPs Overview, cont.

Major Employee Benefits of ESOPs

- Gives employees a piece of ownership in the company and provides performance incentives.
- Facilitates positive employee participation in the company.
- Reduces employee turnover and increases retention.

Estate Planning and Business Succession

Estate planning and business succession go hand in hand. This is especially the case when a family business is involved. Among the issues to consider are the following:

- Gifting
- Life Insurance Planning
- Equitable Treatment of Active versus Non-Active Family Members
- Liquidity
- Wealth Preservation
- Wealth Transfers
- Trust Planning
- Retirement Plan and IRA Beneficiary Designations

It is critical to understand and plan for the liquidity needs of a family that owns a successful business. The starting point is usually getting the proper valuation of the business - this is key to proper estate planning. With this information, our firm can assist the family with life insurance planning, gifting, and strategic ownership of the business to address transfer taxes that may be associated with the death of the founder of the business. This planning must dovetail with effective business succession.



II. Business Succession & ESOPs Overview, cont.

· In the context of business succession, the people issues are critical to the estate plan. Once these
· issues are successfully addressed, we can then assist the family through utilization of tax effective tools
· to implement the plan. Among these tools are the following:

- Life Insurance Trusts
- Buy-Sell Agreements
- Split Dollar Life Insurance Plans
- Grantor Retained Annuity Trusts
- Sales to Defective Trusts
- Family Limited Partnerships
- Charitable Remainder Trusts
- Long-Term Rental Arrangements

· An estate plan must take into consideration the unique factors associated with business ownership and
· the necessitated succession planning. The success of the family business is often critical to support the
· needs of the survivors of the deceased business owner. Whether or not a surviving spouse succeeds
· to the business, it is often the case that continuity of the business is important to provide the means to
· support the surviving spouse. A proper estate plan can often mean the difference between a successful
· or unsuccessful succession plan.



II. Business, Tax & Securities Overview, cont.

• To succeed in today's business world, prudent advice goes beyond the business structure. Recognizing the dynamic nature of tax laws, our attorneys continually review and analyze changing statutes, regulations, administrative rulings and court decisions to provide accurate and creative legal counsel. Our integrated approach allows us to work closely with other practice areas in the firm to structure and negotiate transactions and to maximize tax benefits while complying with applicable laws. As a result, we often advise clients of actions to improve their organizational structures or to develop alternative corporate strategies.

• Our diverse tax experience covers all phases of federal taxation, including individual, corporate, general and limited partnership, limited liability company, estate and trust taxation. It also includes deferred and other methods of executive compensation, including qualified pension, profit sharing, salary reduction, employee stock ownership plans and related ERISA matters. Additionally, our experience extends to state sales, personal property, real property, franchise and commercial activity tax law.

• At Kegler Brown, we are experienced in dealing with federal and state tax authorities and frequently represent clients in cases before the Internal Revenue Service, from the initial audit through administrative conferences and appeals, litigation in the United States Tax Court and other federal courts, and negotiation and settlement of tax collection matters.

• Finally, we advise clients on how to preserve and protect the business and other assets they have acquired or developed, including the protection provided by trademark, copyright and other registration of intellectual property rights.



II. Business, Tax & Securities Overview, cont.

Securities

Kegler Brown has an innovative securities practice team that has assisted both large and small businesses in the legal, technical and financial aspects of raising capital through the offering of equity and debt securities.

Our attorneys actively and aggressively plan and conduct private placements and public offerings, including initial public offerings, leading clients through the complicated but exciting morass of federal and state regulatory requirements involved in capital financings.

We offer an integrated approach to facilitate a variety of capital requirements, from small private placements for newer businesses, to institutional and venture capital financings for mid-stage businesses, to initial public offerings for emerging businesses to ongoing federal securities law compliance for established public companies.

Mergers & Acquisitions

One of the most dynamic facets of our business practice is our merger and acquisition practice. For many, the merger or sale of a business is the reward for years, if not decades or generations, of hard work. For others, mergers and acquisitions are a critical means of growth, expansion and success.

In these transactions, we act as creative planners, strong negotiators, thorough advisors, careful technicians and precise craftsmen for what is often one of the most important transactions of a client's business life. Our extensive experience in the realm of mergers and acquisitions allows us to add value to the business of our clients.

With the breadth and depth of knowledge available at Kegler Brown, our business clients are assured to receive insightful, strategic legal counsel in today's competitive marketplace. Because our first order of business is knowing yours.



II. Construction Overview

Any construction project is a “problem in progress.” What separates successful owners, contractors and subcontractors from the others is their ability to effectively manage those problems.

Knowing this, can there be any doubt that one of the most important qualities to look for in a construction lawyer is problem-solving experience?

The ability to understand the exciting, yet complex nature of today’s construction industry, to anticipate potential obstacles and to effectively solve problems sets the construction law attorneys at Kegler, Brown, Hill & Ritter apart.

At Kegler Brown, our representation as general counsel for numerous international construction trade associations, including the American Subcontractors Association (ASA), the Association of the Wall and Ceiling Industry (AWCI), Ceilings and Interior Systems Construction Association (CISCA) and the National Ground Water Association (NGWA), has provided unparalleled experience and has placed our attorneys on the cutting edge of industry developments.

Whether representing contractors, subcontractors, owners or design professionals, our ability to navigate the maze of complex legal issues involved with major construction projects, from start to finish, has enabled our attorneys to successfully:

- serve as project counsel on Ohio’s largest highway, school, stadium and arena projects
- negotiate and draft well-accepted trade association contract documents
- write and pass important legislation such as the Prompt Payment Act and Fairness in Construction Contracting Act
- win the landmark competitive bidding case in Ohio
- establish the Spearin doctrine in Ohio
- defend and prosecute complex multi-million dollar claims in all venues on a regular basis



II. Construction Overview, cont.

· At Kegler Brown, we believe understanding the law also means understanding the entire construction process — from design and bid to punchlist — which is why we provide services in all aspects of construction law, including bids, contracts, mechanic’s liens, mediations, arbitrations and litigation of claims.

· Not only do we provide outstanding legal counsel in a timely and cost-effective manner, we also advise our clients on the impact changes in the construction industry will have on their operations. We know our client’s business, help define and pursue their objectives, recommend preventive measures and add real value to their efforts. Because our first order of business is knowing yours.



II. Creditor's Rights & Bankruptcy Overview

• The global economy is suffering in ways not seen since the Great Depression. The housing markets have ground to a near standstill. The stock indices have declined by more than a third. As the economy resets, some law firms are scrambling to fill the role of bankruptcy lawyer for many creditors. But, at Kegler Brown, we've been here all along, assisting our clients with creditors' rights, bankruptcy and insolvency issues.

• Our integrated approach to legal services — which blends experience from our banking, tax, securities, real estate, financing and litigation practices — yields an experienced team of creditor's rights and bankruptcy attorneys, ready to assist in all facets of this practice. The firm has acted throughout the United States as counsel to a number of commercial banks and financial institutions, other secured parties and major creditors in bankruptcy and insolvency proceedings involving real estate, oil and gas, insurance, manufacturing, steel and retail companies.

• Our services include representing our clients in Federal and State courts and Bankruptcy court, including the enforcement of judgments, pursuit of officers and directors for breach of fiduciary obligations, other creditor remedies, Uniform Commercial Code matters, mechanic's, tax and other lien priority disputes, defense of title insurance claims and general bankruptcy litigation, including representation of secured creditors, official creditors' committees and small business debtors.

• Kegler Brown is experienced in representing businesses and creditor's committees in formal re-organization proceedings, in the Bankruptcy Court and has handled significant individual debtor relief proceedings. Additionally, our attorneys are skilled in all aspects of Bankruptcy Court litigation. Recent successes include:



II. Creditor's Rights & Bankruptcy Overview, cont.

- Representing clients in a number of national impact bankruptcy proceedings including National Century Financial Services (counsel to official creditors' subcommittee), Sight Resource (counsel to official creditors' committee), Steelox Systems (counsel to secured lender), Organized Living (counsel to multiple landlords), LTV Steel, National Steel, Montgomery Ward and Owens Corning. Our lawyers have defended rights relating to uncompleted contracts, unexpired leases and suits to recover "preferential payments"
- Achieving one of the largest single garnishment recoveries ever in Franklin County
- Successfully foreclosing a lender's interest in an office complex (\$150 million)
- Securing a lien on assets of a failing out of state "dot-com" company before a judgment utilizing a little-known or -used pre-judgment attachment procedure
- Obtaining the appointment of a Receiver and liquidated an out-of-state manufacturing facility for default under the terms of a \$6 million note.

As bankruptcy and insolvency issues continue to mirror the condition of the U.S. economy, our attorneys will reflect the changing needs of our clients by providing an experienced team to assist with creditor's rights, bankruptcy and insolvency concerns. With the breadth and depth of knowledge available at Kegler Brown, our clients are assured insightful, strategic legal counsel in today's competitive marketplace. Because our first order of business is knowing yours.



II. Employee Benefits & ERISA Overview

• Our employee benefits attorneys assist clients on a vast array of employee benefits matters. We work with our clients in plan design and compliance of retirement plans, health and welfare plans and non-qualified plans. Because we work so closely with our clients in plan design and implementation, our employee benefits attorneys have significant experience with the federal regulatory agencies that oversee such plans, including the Department of Labor (“DOL”), the Internal Revenue Service (“IRS”) and the Pension Benefit Guaranty Corporation (“PBGC”). We also assist our clients with day-to-day plan operation and administration, such as reviewing qualified domestic relations orders (“QDRO”) and responding to plan distribution inquiries.

• Our employee benefits attorneys assist with employee benefits issues that arise in complex corporate transactions. Our team also works extensively with senior-level executives in developing and structuring executive compensation arrangements. Combining our employee benefits attorneys’ expertise with our business and labor and employment litigators, we are able to strategize and address procedural and substantive issues that give us a competitive advantage in ERISA and employee benefits litigation.

Clients

• Our clients include closely-held companies, middle-market companies, third party administrators and financial institutions. We also assist and work extensively with investment managers, third party administrators, banks and other service providers in connection with their business activities that involve both ours and their benefit plan clients.

Services

○ At Kegler, Brown, Hill & Ritter, we have developed a wide range of experience related to employee benefits. This experience has allowed us to fully serve the diverse needs of our clients, through:



II. Employee Benefits & ERISA Overview, cont.

Qualified Plans

- Preparing and designing plan documents and summary plan descriptions and assisting clients with plan implementation and plan administration of tax-qualified retirement plans, including profit sharing plans, 401(k) plans, money purchase plans, 403(b) plans for tax-exempt organizations, employee stock ownership plans (“ESOPs”), combined 401(k)s and ESOPs (“KSOP”), and defined benefit plans.
- Assisting clients with employee benefits issues in corporate transactions, including due diligence review of target company benefit programs and advise on post-closing benefit issues such as plan mergers or plan terminations or asset and liability transfers.
- Counseling clients on the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended, regarding fiduciary duties under ERISA, funding requirements, notice and disclosure requirements, vesting requirements and prohibited transaction issues.
- Assisting and advising clients on self-auditing of benefit plans and plan operation error corrections, including correcting errors under the Internal Revenue Service’s Employee Plans Compliance Resolution Program (“EPCR”) and the Department of Labor’s Delinquent Filer Voluntary Correction Program (“DFVC”).
- Advising and assisting clients on participant inquiries with respect to employee benefit plans and on participant communications, including participant notices and disclosures.
- Assisting with ESOP transactions, including advising clients on federal taxation issues, employee benefit and ERISA issues, and banking and financing matters.
- Advising clients on regulatory compliance, including compliance with Internal Revenue Code qualification, ERISA’s reporting and disclosure, fiduciary, claims procedure and plan termination requirements.
- Filing plan documents with the IRS for a determination of their qualified status under the applicable provisions of the Internal Revenue Code (the “Code”).



II. Employee Benefits & ERISA Overview, cont.

Non-Qualified Plans

- Assisting with plan design and implementation and termination of non-qualified deferred compensation arrangements, including stock option plans, stock appreciation rights, 457(f) plans, top-hat plans, executive compensation arrangements, bonus plans, phantom stock plans and other plans designed to provide executive rewards.
- Counseling clients on regulatory compliance with respect to non-qualified plans, including Code Section 409A.

Health and Welfare Plans

- Assisting clients with plan design and plan administration of group health plans, including self-funded medical plans and flexible spending arrangements under Code Section 125.
- Advising clients on regulatory compliance, including ERISA, COBRA and HIPAA requirements.
- Assisting clients in the negotiation and design of third-party claims administration service agreements and vendor contracts.
- Assisting clients on employee communications.

ERISA Litigation

- Litigating disputes relating to claims of breach of fiduciary duty, claims for benefits due, to enforce rights, or to clarify future rights under an ERISA plan, claims of ERISA reporting requirements violations and claims relating to multiemployer plans.
- Litigating disputes in federal and state courts arising under ERISA and/or related state law, including claims of discrimination and retaliation, tax litigation and litigation relating to insurance, trusts and securities.



II. Environmental Law Overview

Whether it's existing facilities or future expansion from mergers or acquisitions, there will always be an environmental component involved in any transaction. Formulating solutions to address our clients' complex environmental issues is the keystone of Kegler, Brown, Hill & Ritter's environmental and natural resources law practice.

Kegler Brown's attorneys advise and assist clients in developing the appropriate strategy for addressing environmental litigation, environmental compliance issues and environmental transactional issues. Our attorneys have a comprehensive understanding of the federal, state and local environmental laws, regulations and ordinances based on years of practice in the area and developing and maintaining solid relationships with the federal and state environmental regulatory agencies.

It is the goal of Kegler Brown's environmental attorneys to provide confident and trustworthy legal counsel on assessing the risk associated with all environmental conditions related to our clients' goals and objectives. We are committed to knowing our clients' businesses, helping define and pursue their objectives, recommending preventative measures and adding real value to their efforts - because our first order of business is knowing yours.



II. Estate Planning Overview

Overview

It's not simply about you. It's about planning for the future: family members, business succession, future generations and the philanthropic organizations you care about.

At Kegler, Brown, Hill & Ritter, we know how important it is to manage issues involving family matters, capital and values. We recognize that this subject is extremely confidential and personal, and we value the trust clients place in us. The attorneys in our estate planning and probate practice provide sophisticated and practical advice to help our clients structure a plan to achieve their personal goals

Advising clients in the accumulation, retention and disposition of their estates — whether of a substantial or modest nature — involves sensitive issues. Our services include income, estate, gift, and generation-skipping tax planning, as well as business planning. At Kegler Brown, our attorneys know that structuring a plan to minimize exposure to taxation ensures the greatest benefit from a legacy.

Counseling clients in personal estate planning constitutes a significant area of our practice. Our experienced attorneys advise clients on wills and trusts for both tax and personal purposes, ranging from children's education to aging parents' care. We also counsel on planned charitable giving, including utilizing existing tax laws to achieve the maximum gifting possible.

We Help Clients:

- Minimize or eliminate federal gift, estate and generation-skipping taxes on millions of dollars of transfers, often without loss of control or access during life.
- Fund charitable gifts and legacies mostly or entirely with government dollars through tax savings that allow clients and their family members to direct resources to the philanthropic causes important to them.



II. Estate Planning Overview, cont.

Technology

In today's world, technology plays a significant role in estate planning, probate and trust administration. Our attorneys prepare sophisticated financial reports, projecting the tax benefits and the flow through of funds to beneficiaries resulting from various estate planning techniques. Use of client-friendly illustrations not only makes complicated strategies easy to understand, but also greatly assists in the decision-making process.

Probate

Kegler Brown's extensive probate administration practices in the handling of estates, trusts and guardianships. Our trusted attorneys also provide expertise in probate litigation of these matters.

Aside from being active in probate courts throughout Ohio, the State Capital Group* — of which Kegler Brown is a founding member — is also a critical tool for our clients. Through this organization, as well as the American College of Trust and Estate Counsel, we have direct links to the leading attorneys worldwide, providing up-to-date information and experienced counsel to our clients in a timely and cost-effective manner.

Additionally, we counsel executors, trustees and guardians, whether individual or corporate, in the proper discharge of their fiduciary duties. We also represent fiduciaries in a variety of litigation relating to wills and trusts, and matters involving alleged fiduciary liability.

Planning for the future means so much more than what happens to your financial holdings- it's about planning for the people and causes that have become a part of your success.



II. Gaming Law Overview

Ohio’s gaming landscape — which includes the state lottery, horse racing, charitable and instant bingo — may soon be changing. Like many states, Ohio is considering expanding legalized gaming. This expansion means that organizations looking to extend their operations into the state will have a new set of regulations with which to comply. Given this, a client’s greatest asset will be having experienced legal counsel at their table; counsel that the attorneys at Kegler, Brown, Hill and Ritter can provide.

Kegler Brown’s gaming law practice is made up of experienced attorneys — including a former chief of the Ohio attorney general’s charitable law section, former prosecuting attorney for Franklin County, former assistant chief legal counsel to the auditor of state and former chief of the Ohio attorney general’s consumer protection section — who know the gaming industry from the inside out.

The gaming law practice at Kegler Brown is uniquely positioned to provide clients with an integrated approach to the full range of gaming issues in Ohio. The group has practical experience in the gaming arena and extensive knowledge of Ohio’s charitable bingo laws and regulations.

Our attorneys advise clients on Ohio’s Charitable Solicitation Act, Ohio’s Charitable Trust Act, applicable Ohio criminal and liquor statutes and the Internal Revenue Code. We also serve as counsel to clients that are actively participating in the current public policy debate regarding expansion of gaming opportunities in Ohio.

Whether an individual, an organization or company is interested in charitable gaming (bingo, festivals, schemes and games of chance), horse racing or the state-operated lottery, Kegler Brown attorneys provide sound counsel to meet client goals. Our representation includes gaming-related advice on contracts, administrative law, government relations, drafting legislation, licensing and distribution agreements, intellectual property protection, as well as general legal counsel in matters relating to commercial litigation, real estate acquisition and leasing, corporate transactions, international collections and government relations both domestically and internationally.



II. Gaming Law Overview, cont.

Our ability to build consensus and lead diverse coalitions has enabled us to successfully draft and review pending legislation, prepare position memoranda and assist in the passage or defeat of legislation. Kegler Brown attorneys often testify before committees in the Ohio legislature, and with the staff of state agencies, representatives and senators to advise on gaming issues and potential effects of changes to the law.

The State Capital Group — of which Kegler Brown is a founding member — is an additional tool used to serve our clients. Through this organization, we have a direct link to leading gaming attorneys in the country.

- Recent gaming successes include:
- Established the Charitable Gaming Network, to ensure fair representation of the interests of charitable organizations involved in charitable gaming
 - Obtained tax-exempt status for charitable organizations seeking Ohio bingo licenses
 - Assisted with licensing charitable organizations desiring to operate bingo sessions in Ohio
 - Advised retail and other business clients on prize and sweepstake programs

Kegler Brown attorneys are connected to new developments and regulations in legalized gaming through our involvement in organizations such as the International Association of Gaming Regulators. On a frequent basis, our attorneys attend gaming conferences and seminars to provide clients with the latest developments in gaming law regulations.

○ With several recent attempts to change the law to allow casino-style gaming and permit gaming at Ohio’s racetracks, Kegler Brown attorneys stay abreast of potential changes to state statutes and administrative rules that impact your gaming; that is why our clients say for legal counsel on gaming law in Ohio, Kegler Brown is your best bet.



II. Government & Legislative Affairs Overview

Our formula for success is simple. We combine bipartisan access, more than 100 years of combined experience and tenacity to deliver superb results. Whether your organization is looking to secure government approvals in regulated industries, or to influence the decision-making process at the local, state or national level, our government and legislative affairs practice group should be an integral part of your business planning.

- Have a strong understanding of governmental processes that provide our clients with a great combination of insight and services at all levels of government.
- Counsel to a Fortune 500 corporation tracking 50 state ethics and lobbyist disclosure rules.
- Represent a Fortune 500 company on all legal and regulatory matters.
- Counsel trade associations on compliance with campaign finance laws.
- Represent a multi-state company on gaming-related issues in legislature.
- Represent the Ohio trade association of the country's single largest primary healthcare system.
- Successfully represent local government entities in obtaining additional state funding.
- Advocate for passage of legislation to assist a trade association in advancing its regulatory and licensing legislation.
- Assist nonprofit clients in obtaining tax exemption status through the Ohio Department of Taxation.
- Assist county and local governments in obtaining economic development incentives through legislation and state agencies.
- Advise a large nonprofit organization on legislative and regulatory matters.

○ Our government and legislative affairs practice group's previous public service provides valuable insight into the legislative and regulatory process. Because our team members have a wealth of previous experience in all levels of government, Kegler Brown is uniquely qualified to assist its clients in achieving their government and legislative affairs objectives efficiently and cost-effectively.



II. Government & Legislative Affairs Overview, cont.

· The State Capital Group* — of which Kegler Brown is a founding member — is also a critical tool
· used to serve our clients in jurisdictions outside of Ohio. Through this organization, we have developed
· personal relationships with leading attorneys who maintain strong governmental affairs practices in
· every state capital and in most major international capitals. These relationships allow us to provide
· our clients real-time information and access to experienced local counsel in a timely and cost-effective
· manner.

· Additionally, our government and legislative affairs practice group understands political sensitivities
· and is involved with both major political parties. Our ability to quickly review pending legislation
· and prepare necessary amendments and corresponding position memoranda enables us to build
· consensus and to lead diverse coalitions in the passage of or defeat of targeted legislation. Kegler
· Brown’s government and legislative affairs practice group often testifies before committees in the Ohio
· legislature, other state legislatures, the U.S. Congress and other federal agencies.

· At Kegler Brown, delivering the results that further the mission of your organization is the only means
· by which we measure our success. This demands that we never lose sight of the fact that our first order
· of business is knowing yours.

* Member firms of the State Capital Group practice independently and not in a relationship for the joint practice of law.



II. Health Care Overview

· Mergers and acquisitions to assist with cost containment; privacy issues highlighted by the use of
· new technology; and the endless addition of new laws that govern services delivered by a variety of
· providers. So much has changed about the way healthcare is delivered, it's hard to find anything that
· has remained the same.

· Because of these changes, healthcare law doesn't fit into its own practice area. It finds its roots winding
· through traditional business law, tax, governmental and administrative relations, intellectual property,
· litigation and many other areas of federal, state and local law.

· This is why, at Kegler, Brown, Hill & Ritter, we believe our clients deserve a team of attorneys with
· experience in and knowledge of the wide variety of complex legal and business issues facing the
· healthcare industry today.

· Whether we are representing a corporation or individual — engaged to handle numerous corporate
· challenges faced by large companies or the day-to-day problems of individual practitioners — today's
· complex health care issues require experienced counsel with the ability to tap into a deep pool of
· talent.

· Kegler Brown attorneys represent numerous healthcare professionals and practitioners, as well as
· public and private health care institutions throughout Greater Columbus and the Midwest. In addition,
· we represent several healthcare-related industries, with activities throughout the United States, which
· requires that we continually monitor federal and state regulations nationwide affecting all aspects of
· the healthcare industry.



II. Health Care Overview, cont.

• Kegler Brown attorneys have extensive experience in helping a wide variety of healthcare clients meet the industry challenges in a comprehensive way. Our firm’s healthcare experience includes: Medicare and Medicaid reimbursement; third-party payment and managed care; healthcare contracting; mergers, acquisitions and joint ventures; credentialing; peer review and quality assurance; professional and facility licensing; antitrust counseling and representation; and facility and practice financing.

• The State Capital Group — of which Kegler Brown is a founding member — is also a critical tool used to serve our clients. Through this organization, we have a direct link to the leading attorneys and law firms in every state capital, providing up-to-date information and experienced counsel to our clients in a timely and cost-effective manner.

• With the breadth and depth of knowledge available at Kegler Brown, our clients are assured of insightful, strategic legal counsel in today’s competitive healthcare environment. Because our first order of business is knowing yours.



II. Intellectual Property Overview

• Hard work combined with creativity produces value. Regardless of your field or industry, the value of your business is manifest in the patents, copyrights, trademarks, service marks, trade secrets and other proprietary information conceived, developed and implemented by you and your employees.

• At Kegler, Brown, Hill & Ritter, we understand the immense value of this intellectual property and specialize in providing you with the tools necessary to identify and effectively protect it. The members of Kegler Brown’s Intellectual Property practice area have substantial experience in:

- IP Asset Evaluation and Protection
- Strategic Market Planning and Due Diligence
- IP Licensing Contracts and Strategic Business Planning
- Franchising
- IP Litigation

• The combined experience of the attorneys in Kegler Brown’s Intellectual Property practice area has allowed the firm to provide IP services to all types of clients, ranging from the individual artist and local small business to the multi-national corporate giant. Whether you are an engineer or a writer, a marketing firm or an industrial manufacturer, we can help you protect and utilize the valuable products of your creative efforts.

• At Kegler Brown, our first order of business is knowing yours. To put this policy into practice, we believe that knowing and understanding your business is a prerequisite to helping you succeed. Without question, protecting your intellectual property is an essential component of your success and is just one of the important ways that the attorneys at Kegler Brown will help you cultivate an environment in which your business, large or small, can continue to develop and thrive.



II. Intellectual Property Overview, cont.

• Not so long ago, going global was reserved only for the largest organizations. But today, with the
• introduction of the Internet and other political, social and technological advancements, those
• boundaries no longer exist. Business abroad is not only possible, it's also a lucrative, strategic thrust for
• nearly any-size organization.

• For more than 30 years, Kegler, Brown, Hill & Ritter attorneys have been traveling the world and using
• the latest technology to assist U.S. firms engaged in business abroad, as well as companies based
• outside the United States who have business interests in this country.

• Our expansive network of independent legal counsel in major business centers throughout the world
• is instrumental in assisting our U.S. clients in achieving their global business objectives. Even before the
• arrival of unified European and North American markets, we expanded our international capabilities by
• developing close working relationships with attorneys in Europe, Canada and Mexico, as well as in the
• Asia-Pacific region and the Middle East.

• As a recognized leading law firm in international law, we achieve practical, cost-effective results for
• our international clients by bringing together skills and experience from the other practices at Kegler
• Brown. This integrated approach allows us to advise clients with respect to the perfection of proprietary
• rights in the U.S. and abroad, including the licensing of patents, trademarks, copyrights, and other legal
• issues; the export and import various products, including high technology; the creation of joint venture
• arrangements; the negotiation of distribution and agency agreements; the collection of debts in various
• countries (with the assistance of local counsel); tax issues involved in cross-border transactions; and the
○ financing of international transactions and investments.



II. Intellectual Property Overview, cont.

• In addition to advising on business transactions, we provide cost-effective and creative representation to clients in international dispute resolution proceedings. We have significant experience advising clients in mediation, arbitration and other methods of alternative dispute resolution and offer aggressive litigation experience when necessary.

• We regularly assist our clients with the planning and implementation of their strategic business objectives to take advantage of international opportunities and to protect and grow their businesses when challenges arise in the international marketplace. For example, we recently:

- developed an agreement with a German company that builds a platform for our client to provide enhanced services and customized products throughout Europe.
- advised several U.S.-based companies on the acquisition of the assets or shares of businesses in the U.K., France and Germany.
- devised a strategy for a U.S. company to enter the Chinese market and prepared a joint venture agreement for the manufacture, licensing and marketing of its products throughout Asia.
- led the successful battle before the U.S. International Trade Commission, for a Fortune 250 company, which resulted in our client's maintaining its ability to continue importing a critical product from Asia.

○ In today's worldwide marketplace, going global is only a mouse-click away. At Kegler Brown, knowing our client's international business strategies, helping define and pursue their objectives, recommending preventive measures and adding real value to their efforts is key to our success. Because our first order of business is knowing yours.



II. International Business Overview

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II. Labor & Employee Relations Overview

Like any successful relationship, good employer-employee relations are based on trust and consistent, up-front communication. At Kegler, Brown, Hill & Ritter, we advise our management clients on the complex issues of employee rights and governmental regulation of the workplace. With a solid employee relations program in place, our clients have a strong foundation from which to manage and improve their organization’s core business, as well as to maintain a positive and productive environment for employees.

Employers can no longer be concerned with only traditional union/management problems. They must now contend with a myriad of diverse workplace restrictions. Our emphasis is on customizing, for each organization’s unique circumstances, pragmatic, effective and vigorous representation in employee relations matters. As each industry and employee is unique, our representation also reflects these organizational differences, and avoids the cookie-cutter approach to a very diverse practice.

Our sophisticated counsel is built on a thorough knowledge of labor and employment laws, coupled with years of experience acquired from dealing with every aspect of this critical field. Kegler Brown attorneys advise clients on identifying and achieving their objectives in the labor area, negotiating to avoid litigation and providing preventive advice. For those circumstances when litigation becomes necessary, our attorneys are skilled in providing vigorous representation.

We work with your organization to achieve your goals through a customized approach for each stage of development. We have assisted companies of all sizes and interests with issues ranging from individual discharges to highly-complex collective bargaining negotiations. Our clients benefit from the working relationships we have developed with union representatives, as well as with the federal and state administrative agencies that enforce labor laws.



II. Labor & Employee Relations Overview, cont.

· Our representation extends to matters with the Ohio Bureau of Workers' Compensation and the Ohio
· Industrial Commission. We are skilled in all hearing issues, including initial allowance of a claim, extent
· of disability, employer handicap reimbursement and violation of specific safety requirements. Timely
· and continuing contact is the rule in workers' compensation cost containment. Our firm also represents
· employers in court cases involving workers' compensation retaliatory discharge cases. We are active in
· defense of Department of Labor wage and hour and OSHA inspections, citations and hearings.

· A good labor and employee program is not just about compliance with necessary federal and state
· labor laws and regulations — it's about investing in people. An investment that improves the quality
· and retention rate of your staff, increases job satisfaction and ensures competitive positioning. Because
· at Kegler, Brown, Hill & Ritter, our first order of business is knowing yours.



II. Litigation Overview

• Outstanding trial lawyers must be prepared to fight and to win. Truly outstanding trial lawyers also
• never lose sight of the overarching goal — to achieve the clients’ objectives of resolving a dispute.
• At Kegler, Brown, Hill & Ritter, our trial lawyers are well-known for their aggressive, thorough and
• successful representation of clients in the courtroom and for their outstanding results in trials. They
• are also extremely successful and creative in finding effective resolutions of disputes short of trial —
• settlements that achieve our clients’ objectives without the cost and travail of a courtroom battle.
• Whether by means of settlement or trial, the attorneys at Kegler Brown will guide you through the
• litigation process with skill and attention to achieving your goals.

• Advising clients on methods to prevent litigation and to reduce the risk of an adverse result through
• proper documentation and creative settlement techniques are key to the success the firm has enjoyed.
• Kegler Brown attorneys work closely with clients and in-house counsel on the substantive aspects
• of each case and on litigation cost control. Our attorneys are also experienced in alternative dispute
• resolution techniques, including arbitration, mediation and mini-trials.

• This considerable experience has enabled our trial attorneys to successfully:

- defend a Fortune 500 company in a lengthy federal court jury trial in which the plaintiff was seeking damages in excess of \$500 million
- recover a multimillion-dollar settlement on behalf of a major university in a protracted construction dispute
- participate in one of the longest jury trials in Franklin County history
- protect a hospital from millions of dollars in malpractice claims



II. Litigation Overview, cont.

· Our trial attorneys practice extensively in federal and state courts, arbitration tribunals and at all appellate levels. We have handled cases involving nearly every subject of litigation, including breach of contract, fraud, securities, insurance, malpractice, international disputes, environmental litigation, constitutional rights, administrative enforcement actions, defense of corporate directors and officers, challenges to administrative rule-making, labor and employment, construction, real estate, personal injury, product liability, libel and slander, trade secrets, patent and trademark infringement, unfair competition, mortgage foreclosures, banking, healthcare, antitrust, bankruptcy, white collar crime and probate. With one of the largest litigation areas in central Ohio, we cover the legal landscape from the most complex cases to routine collection actions.

· Kegler Brown attorneys know that litigation can be expensive and time-consuming. Knowing our clients' business and objectives allows us to be effective problem solvers and to add real value. Because at Kegler, Brown, Hill & Ritter, our first order of business is knowing yours.



II. Mediation Services Overview

As costs and disruption resulting from litigation continue to rise, companies, not-for-profit organizations, government entities, and individuals are utilizing mediation and other alternative dispute resolution techniques as a method for resolving their disagreements. These techniques provide quick and practical solutions in a private setting. At Kegler Brown, our certified and experienced mediators can assist you in reaching sensible and cost-effective resolutions to the disputes you encounter.

At Kegler Brown, we understand that mediation is an art and a skill, which must be both learned and practiced. Thus, our qualified mediators have extensive training and practical experience, which can help you achieve smart solutions to your disputes. During the mediation process, our certified mediators act as neutral third parties, assisting the participants in reaching a mutual agreement. At Kegler Brown, our first order of business is knowing yours and we structure our mediation services to provide you with a trained mediator, who has deep experience in your industry or profession. We offer mediation services in the areas of:

- Commercial Disputes
- Construction Disputes
- Creditors' Rights and Bankruptcy
- Employment
- Environmental and Natural Resources Disputes
- Government-Related Litigation and Regulatory Matters
- Intellectual Property
- International Law
- Personal Injury, Wrongful Death and Medical Malpractice
- Probate and Family Succession
- Real Estate and Banking



II. Mediation Services Overview, cont.

- Kegler Brown Mediation Services provides an effective alternative to costly litigation. When you can reach a practical resolution for a serious dispute, you can return to focusing on achieving your objectives without the distraction and costs of the dispute.



II. Mergers & Acquisitions Overview

· As all successful executives know, each stage in the lifecycle of a business brings new challenges —
· from formation, to growth, to IPO, to sale and beyond. To sustain, businesses must make organizational
· changes that reflect a shifting business environment while building strategic partnerships.

· At Kegler, Brown, Hill & Ritter, we assist our clients in choosing the right business structure and with
· issues involving organization, reorganization, acquisition and liquidation of various entities. In addition,
· we also direct the purchase and sale of businesses in taxable and nontaxable transactions.

· We are proud of the counsel we have provided over the years to some of Central Ohio's best-known
· businesses, and the relationships we have developed with organizations that have grown into
· substantial enterprises. For many, the merger or sale of a business is the reward for years, if not decades
· or generations, of hard work. For others, mergers and acquisitions are a critical means of growth,
· expansion and success.

· In these transactions, we act as creative planners, strong negotiators, thorough advisors, careful
· technicians and precise craftsmen for what is often one of the most important transactions of a client's
· business life. Our extensive experience in the realm of mergers and acquisitions allows us to add value
· to the business of our clients.

· With the breadth and depth of knowledge available at Kegler Brown, our business clients are assured
· to receive insightful, strategic legal counsel in today's competitive marketplace. Because our first order
· of business is knowing yours.



II. Professional Responsibility Overview

As ironic as it may seem, even a lawyer and other professionals need legal counsel from time to time. The practice of law in today's business and professional world involves hazards for all professionals—no matter the area of practice or size of firm.

Kegler, Brown, Hill & Ritter's professional responsibility practice team counsels lawyers, law firms and judges in complying with today's detailed rules, and assists those in need of responsive representation. In addition, our attorneys represent doctors, pharmacists, dentists, accountants, stockbrokers, registered investment advisors, real estate brokers and other professionals.

Our professional responsibility insight stems from legal team members who have held elected and appointed offices at the local and state levels, including a former chair of the legal ethics committee for the Ohio State Bar Association and a former Disciplinary Counsel of the Supreme Court of Ohio.

Kegler Brown attorneys advise clients on Rules of Conduct, as written and as applied, ethics opinions and interpretations of rules, and complexities and uncertainties caused by the use of new technologies.

- Kegler Brown lawyers have been involved in:
- hundreds of ethics consultations and disciplinary matters
 - representing offices of prosecuting attorneys, offices of public defenders and grievants in disciplinary matters
 - matters relating to motions to disqualify and pro hac vice
 - more than 300 presentations on professional responsibility

○ Not only do we provide outstanding legal counsel in a timely and cost-effective manner, we advise our clients on changes impacting many professions. Because our first order of business is knowing yours.



II. Real Estate & Financing Overview

Real Estate

Complex real estate transactions require creative, yet practical solutions. Inevitably, obstacles will arise, and it is the experienced attorney who can protect the client’s interests without losing sight of the ultimate goal — closing the deal.

Kegler, Brown, Hill & Ritter regularly represents buyers, sellers, developers, pension funds, banks, insurance companies, tenants and business owners in all facets of real estate transactions. These transactions include office, retail, commercial, industrial and residential real estate acquisitions, sales, leasing, development, construction and financing. Our real estate attorneys possess the broad-based legal skills necessary to advise clients in the negotiation and closing of such transactions, in the preparation of all required documents and in the formation of ownership/acquisition entities, including limited liability companies, partnerships and joint ventures.

Kegler Brown attorneys advise clients in virtually all facets of real estate practice, including tax incentives, valuations, exemptions and abatements, Section 1031 tax-deferred exchanges, zoning matters, real estate investment trusts, condominium projects, mortgage foreclosures, construction contracts, mechanic’s liens, and oil and gas. The firm has provided highly-sophisticated legal services to local, regional and national clients in connection with major real estate properties and transactions throughout the United States. A number of our attorneys are actively involved in the International Council of Shopping Centers (ICSC) and the National Association of Industrial Office Properties (NAIOP).

Our experience has enabled our attorneys to successfully:



- Facilitate the development and acquisition of Class A office, hotel and parking facilities in Columbus, Cleveland, Chicago, Charlotte, New York and other major metropolitan areas



II. Real Estate & Financing Overview, cont.

- Provide transactional documentation to numerous lenders, buyers, sellers, landlords and tenants
- Provide counsel on the development, purchase, sale and financing of more than 100 regional shopping malls and neighborhood shopping centers
- Assist a number of companies in relocating to the Rickenbacker Port Authority Foreign Trade Zone
- Support a major national retailer in the development and construction of a regional distribution facility
- Aid a national telecommunications company in zoning, leasing and determining locations for tower facilities

Financing

The firm maintains strong working relationships with many local and national lending institutions. Our attorneys work closely with our real estate clients in the structuring, negotiation and documentation of all forms of real estate-related financing transactions, including traditional mortgage and construction loans, bond transactions, letters of credit, securitized debt facilities, sale and lease-back transactions, synthetic leasing and other non-traditional, creative forms of financing.

Kegler Brown’s knowledge and experience also extends to all aspects of ownership structure, business succession and estate planning, environmental, Uniform Commercial Code and creditor-related matters as they apply to our firm’s real estate and finance practice.

○ At Kegler Brown, not only do we provide outstanding legal counsel in a timely and cost-effective manner, we also advise our clients on the effect changes in the real estate industry will have on their operations. We are committed to knowing our clients’ businesses, helping define and pursue their objectives, recommending preventive measures and adding real value to their efforts — because our first order of business is knowing yours.

