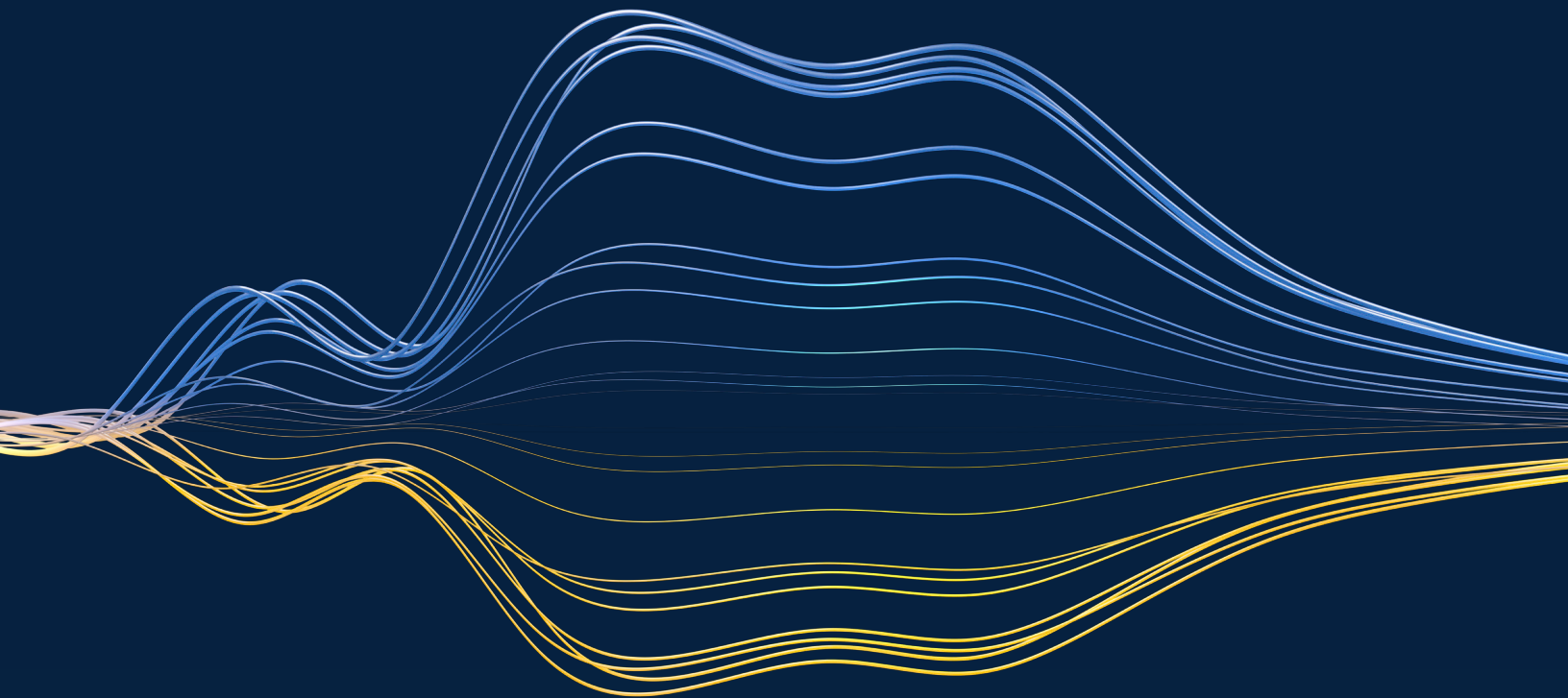


AN OVERVIEW OF OUR PRACTICE

Trusts and Estates



Trusts and Estates

DLA Piper offers a proactive approach to the traditional estates and trusts/private clients practice. First and foremost, we listen to our clients and work closely with them to develop long-term personal and family goals. Whether the subject is estate planning or administration, trust administration and construction, or fiduciary or tax litigation, we pride ourselves on our creative approach to problem solving.

The breadth of our experience in representing high-net-worth individuals and their families, as well as trust companies, provides clients with practical and sensible approaches to tax and non-tax problems. Often, our advice in developing a plan to educate younger family members in the handling of wealth is as important to the client as an estate planning technique that may save the family millions of dollars in transfer taxes. We offer years of experience and a positive approach to transition planning for closely held businesses and complicated family situations.

We understand that success in this area must combine legal, tax and business experience with the skills required to act as family advisor and counselor. This is the proactive perspective we offer to our clients.

Personal and closely held business planning

DLA Piper's Trusts and Estates Services group focuses on a range of personal services directed to our individual and business clients. Personal planning services include traditional estate planning and estate and trust administration, all related aspects of estate, gift, and income tax and trust construction and related litigation. This area emphasizes wealth enhancement and transfer for high-net-worth individuals and business succession planning for closely held businesses. Representing our clients often involves coordinating corporate activities and ownership with estate and financial planning for management and principal stockholders. We use our business acumen, legal experience and problem-solving abilities to design a plan that meets the objectives of our clients.

Our approach to estate planning includes a comprehensive view of each client's lifetime and testamentary planning needs. Typically, a client will need comprehensive, goal-oriented analysis, as well as the traditional estate planning and income-shifting vehicles. Where appropriate, we recommend and execute the most sophisticated techniques to reduce transfer and income taxes.

Grantor-Retained Annuity Trusts (GRATs), Charitable Remainder Unitrusts (CRUTs), Qualified Personal Residence Trusts (QPRTs) and the like are used by estate planners every day, but applying the appropriate technique to the right situation is a function of experience and judgment, which we have developed over many years.

In addition to representing clients on an individual basis, we are involved in the delivery of planning services at senior and middle management levels for many publicly owned corporate clients. This service has become an important part of the group's practice and offers employers the opportunity to assist employees in personal planning. Here, a group's common financial background allows prompt, cost-effective planning, not only for more highly compensated employees, but also for valuable younger employees whose planning needs are often as acute.

Our practice is proactive. We recognize that clients cannot be expected to know the most current estate-planning techniques, and we do not hesitate to present clients with ideas that may be helpful in furthering their goals.

Estate and trust administration

Estate administration is a principal part of our practice. We regularly provide the full range of support services to individual and corporate fiduciaries. Our philosophy is that the assets of an estate belong to the beneficiaries and the job of the fiduciary is to comply with all legal requirements and distribute the assets as promptly as possible. We do everything possible to facilitate trust and estate settlements and are assisted by an extraordinary group of highly trained legal assistants who meet clients' needs economically and efficiently. Many of the tasks in estate and trust administration need not be performed by a lawyer, and our clients will not see partners and associates performing tasks that could readily be handled by legal assistants.

In addition to estate administration, in some of our offices we regularly administer trusts for our clients, offering a full range of tax preparation, asset custody, and accounting services for individuals acting as fiduciaries. As an accommodation to clients, certain partners of the firm will act as personal representatives (executors) and trustees. These partners offer years of experience and objectivity to families in meeting their fiduciary needs.

We have strong relationships with a number of local and regional banking and investment advisory firms. Members of our group have litigated a broad range of tax issues and cases involving trust, will or other document construction.

About us

DLA Piper is a global law firm with lawyers located in more than 40 countries throughout the Americas, Europe, the Middle East, Africa and Asia Pacific, positioning us to help clients with their legal needs around the world.

For more information

To learn more about DLA Piper, visit www.dlapiper.com or contact:

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