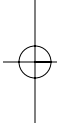
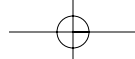


THE LAW FIRM OF

LEISAWITZ HELLER

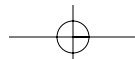
Experience Commitment

THE BUSINESS GROUP • THE TRIAL GROUP • THE ESTATE & TRUST GROUP
THE REAL ESTATE GROUP • THE LABOR & EMPLOYMENT GROUP • THE TAX GROUP
THE BANKRUPTCY & RESTRUCTURING GROUP • THE PUBLIC FINANCE GROUP



“Leisawitz Heller helped form the company, structure every major transaction we’ve ever had and got us through some really tough litigation that led to our emergence as the leading flight services company at the Reading Airport.”

— James Dastra
President, American Flight Services



THE LAW FIRM OF
LEISAWITZ HELLER
Experience Commitment

Our attorneys combine knowledge with the **experience** and **commitment** to obtain results that merit your satisfaction and peace of mind.

Experience commitment from a law firm with the expertise to achieve our clients' goals, and an approachable style that puts our clients at ease. The attorneys of Leisawitz Heller offer a wide variety of legal services, yet each limits his or her practice to just a few areas of concentration. Our attorneys have developed the technical proficiency that makes them leading practitioners in their fields, however, we consider outstanding technical expertise a given, and we suspect you do too.

What sets us apart is our ability to bring our clients clarity and confidence in the face of staggering complexity, along with options when they feel trapped. We foster self-assurance when our clients feel overwhelmed. We do that without bluster or talking down to our clients. We're here to help, and we've assembled the best people and resources available to assure your satisfaction.

As our client, you will benefit from the depth, synergy and **experience** of a legal staff large enough to handle complex matters, yet **committed** to the personal attention that allows you to feel as if you are our only client. Our informal style emphasizes candor and respect. We know we can help you, and we want you to feel confident in the service you receive. When you hire one of us, you hire Leisawitz Heller. Our **commitment** to you is to bring all of our **experience** and creativity in representing your best interests.

EXPERIENCE COMMITMENT!



“Leisawitz Heller’s business attorneys have represented Fromm Electric for over 40 years and two generations of ownership. As our company has grown steadily during that time, Leisawitz Heller has kept pace and to this day remains a trusted advisor across a broad spectrum of business needs.”

— Michael Fromm
President, Fromm Electric

THE BUSINESS GROUP

Our experienced attorneys guide you through difficult transactions and navigate a maze of legal “traps” that can ensnare your business.

Thinking about starting a new business? Perhaps you’re looking to acquire a competitor or planning a major capital expansion. You may be struggling to understand regulations that threaten your operational efficiency. You may be seeking strategies to avoid legal entanglements. In any case, the Business Group can be an invaluable resource. Our reputation for effective counsel is the primary reason people come to Leisawitz Heller.

We’ll match your entrepreneurial spirit, temper it when our *experience* tells us to, and responsively adapt our services to your needs. We are *committed* to being trusted business advisors who have earned a reputation for timely and insightful representation, a reputation borne out by the long-standing relationships we maintain with our business clients.

Experience commitment from Leisawitz Heller’s Business Group! We’ll help you realize your entrepreneurial vision.

- New Business Start-ups
- Acquisitions
- Capital Expansions
- Legal Strategies

THE LABOR & EMPLOYMENT GROUP

We provide businesses with the confidence to move forward against a backdrop of ever-changing employment laws.

Employers today confront a broad array of sensitive workforce issues, including organizing efforts by labor unions and an endless flow of employment-related regulations and rulings. Despite an employer’s best proactive efforts, employees frequently file claims against their current or former employers.

Experience commitment from the attorneys of our Labor & Employment Group. We help employers develop a preemptive, strategic approach to personnel management. We also help reduce the likelihood of litigation and foster a working environment that promotes satisfaction and efficiency. Our *experienced* attorneys routinely draft employment agreements and policy manuals, defend against discrimination claims, and enforce restrictive covenants. We also advise clients on employee benefits and executive compensation plans, and assist clients to implement procedures and diagnostic evaluations that motivate employees and identify areas for improvement.

- Agreements & Contracts
- Policy Manuals
- Benefit Plans
- Executive Compensation Plans
- Representation in Wage, Wrongful Termination and Workplace Discrimination Claims

The Labor & Employment Group also represents employees in a variety of employment matters, including wage, wrongful termination and workplace discrimination claims.

Navigating the ever-changing waters of employment law is a challenge for any business. Leisawitz Heller’s Labor & Employment Group is committed to help. We provide the guidance and insight you need to make decisions and set policies with confidence.



“Litigation is a scary thing, but our experience with the Trial Group at Leisawitz Heller left us feeling confident in the results we achieved. We knew what was going on, understood the strategy for our case and felt like our case really mattered to the people handling it for us.”

— Rev. Donald and Joan Zieter

THE TRIAL GROUP

Our thorough preparation and in-court experience are the keys to our clients' desired outcomes

Leisawitz Heller's Trial Group works on behalf of individuals and business entities involved in court proceedings throughout Pennsylvania. We represent plaintiffs and defendants in cases involving personal injury, construction disputes, workers compensation, criminal defense and employment discrimination. *Experience* is an important factor when choosing a litigator, but hiring a litigator with actual courtroom *experience* is critical. The attorneys in Leisawitz Heller's Trial Group know the courtroom well. We are dedicated lawyers with substantial in-court *experience*.

- Personal Injury
- Construction Disputes
- Workers Compensation
- Criminal Defense
- Employment Discrimination

While it's true that most lawsuits settle prior to trial, we know that the risk of losing in court is what motivates otherwise intractable parties. The Trial Group prepares our clients for court. We simply won't allow our clients' interests to be compromised by fear of the courtroom. We routinely exploit that fear in our opponents, but we never foster it in our clients.

That said, our litigators are practical and candid. We understand the inherent risks of litigation, and we make sure our clients do as well. We also appreciate the stress of litigation. When it's to your advantage, we craft creative resolutions to end disputes prior to trial. When you are better served going to court, we will be prepared. In the complex, high-stakes disputes we litigate, we put our *experience* and *commitment* to work everyday. Our range of *experience* helps us bring clients efficient and cost-effective representation.

THE BANKRUPTCY & RESTRUCTURING GROUP

We combine our experience, strategic planning and commitment to achieve results.

The attorneys in Leisawitz Heller's Bankruptcy & Restructuring Group are highly regarded creditor rights attorneys with a significant depth of *experience*. We offer a broad range of services, both to clients who lead financially troubled companies, and those struggling to collect money owed to them. We serve as legal counsel to debtors, creditors, bankruptcy trustees, landlords and creditors' committees. Our cases range from the relatively simple to the very complex. We work closely with lawyers in our other practice groups, drawing on their knowledge and *experience* in the areas of litigation, corporate, tax and insurance law. We have extensive *experience* representing parties in litigation arising out of bankruptcies and other insolvencies. We also are *experienced* in counseling directors and officers concerning their fiduciary duties arising from insolvencies.

Counseling to:

- Debtors
- Creditors
- Bankruptcy Trustees
- Landlords
- Creditors' Committees

Resolving credit problems is never easy, but the Bankruptcy & Restructuring Group can help. We have the *experience* you need and the *commitment* to the satisfaction you expect.



“When my mom and dad started Manor Golf Club, they poured everything they had into it. The estate planning attorneys at Leisawitz Heller developed a business succession plan to transition ownership smoothly and made sure my parents’ hard work will pay off for future generations of the family.”

— Michael Heckman
President, Manor Golf Club

Pictured with Michael Heckman is his wife, Cheryl, and mother, Barbara.

THE ESTATE & TRUST GROUP

Safeguarding Our Clients' Assets

When it comes to matters of wealth, clients expect the best advice available. Leisawitz Heller's Estate & Trust Group consistently demonstrates a level of experience and sophistication that is difficult for other firms to match. We represent clients of all economic backgrounds with a singular vision: identify and implement the planning strategies best suited to their objectives.

- Asset Protection
- Tax Avoidance
- Business Succession Planning
- Government Benefits
- Asset Transfer Strategies
- Guardianships

We counsel clients on asset protection, tax avoidance, business succession planning, government benefits and asset transfer strategies. We skillfully draft a wide spectrum of documents needed to protect our clients and their families. We also handle estates, trusts and guardianships for clients that span all levels of wealth and complexity. We are committed to making sure the executors, trustees and other fiduciaries we represent discharge their duties with skill and precision, with a resulting confidence that their beneficiaries are well served.

We have dedicated ourselves to assembling a group of talented attorneys, paralegals and support staff who possess the experience and knowledge of tax, fiduciary and elder law needed to deliver exemplary service. We welcome the opportunity to serve you and your family.

THE REAL ESTATE GROUP

When the client is involved in real estate transactions and development, the goal is to get the deal done. We help the deal succeed.

The Leisawitz Heller Real Estate Group is dedicated to guiding clients through the myriad of issues that arise during real estate transactions. We handle zoning, subdividing/land development, financing, selling and leasing matters; and coordinate from the earliest stage of development through the disposition of the finished project—a transformation that requires full land-use and transactional capacity.

The real estate experience offered by our attorneys is diverse. We have appeared before hundreds of zoning and planning authorities. We have helped developers, buyers, sellers, operators, tenants and lenders negotiate projects with sophisticated structures and delicate environmental considerations. We have written and proposed ordinances tailored to meet the creative nuances of complex multi- or mixed-use development projects. We have coordinated multi-state transactions for the disposition or acquisition of multiple properties in a single transaction.

Realizing the full value of a real estate investment is no small accomplishment. We have the creativity, *experience* and *commitment* necessary to make your real estate project a success.

- Zoning Issues
- Financing
- Selling & Leasing Matters
- Ordinance Writing
- Coordination of Multi-state Transactions

THE TAX GROUP

We offer focused knowledge of the intricacies associated with federal, state and local tax law.

Experience commitment from the attorneys of Leisawitz Heller's Tax Group. Our role is to provide clients with advice and representation in a wide variety of tax-related matters. In that role, we counsel on minimizing tax liabilities, both current and future. Few law firms our size can boast even one attorney with

a Masters of Law in taxation. We have two. We represent individuals, businesses and nonprofit organizations. Our job is to make sense of the seemingly incomprehensible Internal Revenue Code, as well as a myriad of state and local tax laws.

Tax issues have major profitability implications for all types of businesses at every stage of their development—including startups, closely held family businesses and nonprofits. Leisawitz Heller's tax attorneys have *experience* in advising clients on a broad range of tax issues, including mergers and acquisitions, public financing and litigation settlements.

- Tax Minimization
- Mergers & Acquisitions
- Public Financing
- Litigation Settlements
- Estate & Gift Tax Strategies
- Tax Incentives

We also represent individuals confronting income, estate and gift tax challenges. To help minimize the tax "bite," we advise clients on strategies for avoiding or reducing death and income taxes. We also help clients take advantage of tax incentives and avoid the numerous "tax traps" waiting for the unwary. Partnering with our skilled tax lawyers, our clients exploit the tax opportunities available to them instead of being exploited by them.

THE PUBLIC FINANCE GROUP

We offer wide-ranging experience, critical in obtaining the kind of financing that best suits your funding requirements.

Leisawitz Heller's Public Finance Group is one of the most active of its kind in Pennsylvania. We have many years' *experience* financing capital projects and refinancing municipal indebtedness on both a taxable and a tax-exempt basis. Our attorneys represent municipal governments, general purpose and special authorities, school districts, hospitals, 501(c)(3) organizations, colleges and private companies.

The Public Finance Group analyzes and implements complex financing structures that meet our clients' needs. We also work closely with major national and regional banking and investment banking firms. In each transaction we evaluate the financial and legal feasibility of the various financing options available. We prepare the required documentation and represent clients at public hearings to verify that required governmental approvals are being obtained and confirm that the rules which govern tax-exempt financings are being honored.

We are *committed* to making sure your financing is structured to take full advantage of the best funding techniques available to meet your goals and objectives.

- Finance Structuring for Municipal Governments, General Purpose and Special Authorities, School Districts, 501(c)(3) Organizations, Colleges and Private Companies
- Feasibility Studies
- Representation at Public Hearings
- Exploring and Developing Creative and Alternative Approaches to Meeting Our Clients' Needs



A key to our success is our focus on strategic and forward thinking...not just reacting to the actions taken by others. We focus on results, consistently achieving our clients' objectives. Where others may see only problems, we deliver solutions.

We know you rarely hire an attorney because something good has happened. Instead, we serve those in need of counsel and advocacy. Our clients expect attentive service that is respectful and sensitive to their problems. Accordingly, we have assembled a team of attorneys, paralegals and support staff with the *experience*, knowledge, compassion and *commitment* to resolve your case quickly and cost-effectively.

We've built a reputation for thoughtful, timely and determined representation. We welcome the opportunity to demonstrate our capabilities and add you to our growing family of clients.

The *Experience* of the firm's attorneys is our strength.
Commitment to client service is our passion.

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