

## PRACTICE DESCRIPTION

We offer a practical and cost-sensitive approach to tax and legal problem solving. We bring a strong tax, accounting and financial background, and a broad business perspective, to all our areas of practice, which include the following:

<i>Wills, trusts, and estate planning</i>	<i>Advising closely-held businesses</i>
<i>Charitable foundations and trusts</i>	<i>Subchapter S business and tax planning</i>
<i>Asset-based and other secured lending</i>	<i>Limited liability companies (LLCs)</i>
<i>Trademark registrations</i>	<i>Business agreements</i>
<i>Employee benefits and retirement planning</i>	<i>Mergers and acquisitions</i>

Our clients include highly successful closely-held businesses and their owners, those who are forming businesses they hope will become highly successful, and individuals and families with estate and wealth preservation planning needs.

## ATTORNEY BIOGRAPHIES

George D. Menden, a founding partner of the firm, has received an “AV” rating from the Martindale-Hubbell Law Directory (the highest rating available), indicating that his professional colleagues rate his legal ability as “Very High to Preeminent.” His peers also recently selected him as one of *Georgia Trend Magazine*’s “Legal Elite” and one of Georgia’s *Super Lawyers*. Mr. Menden earned his Juris Doctor, *cum laude*, from Brigham Young University in 1985, and a Bachelor of Science in Accounting in 1980, *with honors*. Mr. Menden is a certified public accountant. In addition to speaking as a guest lecturer at various estate planning and taxation seminars in the Atlanta area, he has served as the Tax Editor for *Professional Excellence*, a monthly publication for dentists and orthodontists.

Lawrence H. Freiman, a founding partner of the firm, received his J.D./M.B.A. degree, *with highest honors*, from the University of Florida in 1993, and a Bachelor of Arts in Economics, *magna cum laude*, from the State University of New York at Albany in 1989. Mr. Freiman has earned an “AV” rating from the Martindale-Hubbell Law Directory – the highest rating given, indicating that his professional colleagues rate his legal ability as “very high to preeminent.” His peers also previously selected him as one of *Georgia Trend Magazine*’s “Legal Elite.” He has served as the Chief Tax Editor of the *Florida Law Review*, and earned a number of academic achievement awards in his law and business endeavors, including the honorary Order of the Coif, Beta Gamma Sigma and Matherly Scholarship. He is a Director for the Estate Planning Council of

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North Georgia and a member of the Lawyer's Club of Atlanta. He has lectured to various groups on tax, estate planning and charitable giving.

Jeffrey M. Zitron, partner of the firm, received his Juris Doctor from Emory University School of Law in 1986 and holds a Bachelor of Science in Economics from the Wharton School of Business and a Bachelor of Arts from the College of the University of Pennsylvania. Mr. Zitron is a member of the American Bar Association, the State Bar of Georgia and the Atlanta Bar Association, where he helped found the Estate Planning and Probate Section. He has earned an "AV" rating from the Martindale-Hubbell Law Directory – the highest rating given, indicating that his professional colleagues rate his legal ability as "very high to preeminent." A member of the Atlanta Estate Planning Council, the Estate Planning Council of North Georgia and the Lawyers Club of Atlanta, Mr. Zitron has spoken as a guest lecturer at Emory University, the Georgia Bar Association, the Georgia Society of CPAs, and the National Business Institute, among others.

Janet E. Fortune, partner of the firm, graduated from Emory University School of Law with a Juris Doctorate degree in 1980, and Ohio University, Athens, Ohio, with a Bachelor of Science Degree, cum laude. Ms. Fortune completed extensive Master's level course work in Counseling Psychology at the University of Toledo and Georgia State University. She was the in-house Trust Counsel at Wachovia Bank Trust Department. In 1991, she was a founding member of the law firm of Becker & Fortune LLP and she is rated "AV", the highest rating given by Martindale-Hubbell Law Directory. Ms. Fortune has years of practical experience in the administration of trusts, estates, and the legal questions surrounding their drafting and management and speaks on Estate Planning matters to other Estate Planning professionals.

Jeffrey M. Mangieri, associate of the firm, received his Juris Doctor from Wake Forest University in 1999, and a Bachelor of Arts in English Language and Literature, *magna cum laude*, from the University of Michigan in 1996. Mr. Mangieri has served as a member of the Wake Forest Moot Court Board, and is an honored recipient of the Block Foundation Scholarship and the CALI Award in Tax Policy. He has completed judicial externships with Judge Susan Dlott, Federal District Court of Ohio, and Judge Henry William Saad, State of Michigan Court of Appeals.

M. Patrick Callahan, associate of the firm, received his Juris Doctor from Georgia State University College of Law in 2006. He received a Bachelor of Arts in International Economics and Finance, *magna cum laude*, from the Catholic University of America in Washington, DC in 2001. Mr. Callahan was the recipient of the Cardinal Gibbons academic scholarship at Catholic University and received the Henry Spiegel Award for Economics upon graduation. At Georgia State University, he was an honored recipient of the CALI Award for

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International Business Transactions in 2005.

Each attorney is actively involved in local and national professional and civic organizations.