m+d | MORGAN AND DiSALVO, P.C.
attorneys at law

RICHARD M. MORGAN, Esq.
rmm@morgandisalvo.com

LORAINE M. DiSALVO, Esq.
ldisalvo@morgandisalvo.com

OF COUNSEL
DIANE B. WEINBERG, Esq.
dweinberg@morgandisalvo.com

PRACTICE PROFILE

Morgan & DiSalvo, P.C. was selected by *U.S. News & World Report* and BestLawyers.com as one of the Best Law Firms for Trusts and Estates Law in Georgia for 2013, 2014, & 2015

PRACTICE FOCUS:

Practical and creative estate and tax planning to help individuals and families deal with the many changes that life brings. From wills, trusts, powers of attorney, and advance directives for health care, to the most sophisticated planning and problem solving, we are passionate about helping our clients and providing the highest level of service.

LORAINE M. DISALVO

AREAS OF CONCENTRATION:

- Estate Planning
- Probate
- Estate and Trust Administration
- Estate and Trust Dispute Resolution
- Charitable Gift Planning
- Charitable Organizations
- Business and Transactional Matters
- Business Exit/Succession Planning
- Estate, Gift, and Generation-Skipping Transfer Tax Planning

EDUCATION:

- Emory University School of Law
  J.D., with distinction, 1997

- Georgia State University
  B.A., cum laude, in history, 1994

ADMITTED TO PRACTICE IN GEORGIA: 1997

HONORS & AWARDS:

- Martindale-Hubbell: Highest legal ability and ethical standards rating (AV - 4.8 out of 5.0)

- AVVO.com: rated Superb (10.0 out of 10.0)
- Selected for inclusion in Super Lawyers Georgia (2013, 2014, 2015)
- Five Star Professional (2010, 2011, 2012, 2013, 2014, 2015)
- AVVO.com Top Contributor (2014 & 2015)

PROFESSIONAL AFFILIATIONS:

- Atlanta Bar Association
  - CLE Board of Trustees - Member at Large (June 2013 - present)
  - Member (2005 - present)

- Atlanta Bar Association, Estate Planning & Probate Section
  - Immediate Past Chair (June 2013 - May 2014)
  - Chair (June 2012 - May 2013) - Section was selected as Small Section of the Year
  - Vice-Chair/Chair Elect (June 2011 - May 2012)
  - Treasurer (June 2010 - May 2011)
  - Secretary (June 2009 - May 2010)
  - Member-at-large, Board of Directors (June 2007 - May 2009)
  - Editor-in-Chief for <u>The Mortmain</u>, the Section newsletter (June 2013 - present)
  - Contributing Editor for <u>The Mortmain</u>, the Section newsletter (December 2005 to May 2013)
  - Member (2005 - present)

- Atlanta Bar Association, Taxation Section, Member (2005 - present)

- Atlanta Bar Association, Small Firm/Solo Practitioner Section (2005 - present)

- Atlanta Estate Planning Council, Member (September 2011 - present)

- Collaborative Law Institute of Georgia
  - Member (2010 - present)

- International Academy of Collaborative Professionals
  - Member (2010 - present)

- Philanthropic Advisor Leadership Institute
  - Participating Class Member, Class of 2011

- ProWIN (the Professional Women's Information Network, Inc.) (2007 - present)
  - Advisory Board member (2015 - present)
  - Board-Member-at-Large (2014)
  - Immediate Past President (2013)
  - President (2011 & 2012)
  - President-Elect (2010)
  - VP of Finance/Treasurer (2007 - 2009)
  - Member (2005 - present)

- Member, State Bar of Georgia (1997 - present)

- Member, American Bar Association (1994 - present)

- Member, Financial Planning Association (2001 - 2007)

- Member, Georgia Association for Women Lawyers (2005 - present)
  - Committee Star award (May 2011)
  - Co-founder and Host of North Fulton GAWL Neighborhood Networking Breakfast (April 2008 - April 2011)

- Member, Stonewall Bar Association (2005 - present)

- Member, North Fulton Bar Association (2005 - present)

PROFESSIONAL LECTURES:

- *Estate Planning's New Paradigm;* presented at the 2014 Estate Planning Conference of the Georgia Society of CPAs on August 1, 2014

- *Understanding the Basics of the Most Common Trusts* and *The Top 10 Estate Facts that ALL CPAs Must Know;* both presented at the 2014 Federal Tax Day Seminar of the American Woman's Society of Certified Public Accountants, Georgia Affiliate, on November 7, 2014

RICHARD M. MORGAN

AREAS OF CONCENTRATION:

- Estate Planning
- Probate
- Estate and Trust Administration
- Business Exit/Succession Planning
- Business and Transactional Matters
- Charitable Gift Planning
- Charitable Organizations
- Estate and Trust Dispute Resolution
- Tax Controversies
- Tax Planning

EDUCATION:

- Emory University School of Law
  Master of Laws (LL.M.) in Taxation, 1992

- University of Georgia
  J.D., cum laude, 1987
  B.B.A., cum laude in accounting, 1984

ADMITTED TO PRACTICE IN GEORGIA: 1987

HONORS & AWARDS:

- Martindale-Hubbell: Highest legal ability and ethical standards rating (AV) (5.0 out of 5.0)
- Martindale-Hubbell: listed in Bar Register of Preeminent Lawyers
- AVVO.com: rated Superb (10.0 out of 10.0)
- Selected for inclusion in Super Lawyers Georgia (2013, 2014, 2015)
- Five Star Professional (2009, 2010, 2011, 2012, 2013, 2014, 2015)
- Best Lawyers in America - Atlanta Metro - Trusts and Estates Law (2013, 2014, 2015, 2016)

PROFESSIONAL LEADERSHIP/AFFILIATIONS:

- The American College of Trust & Estate Counsel (ACTEC)
  - Fellow (2014 - present)

- Estate Planning & Probate Section, Atlanta Bar Association
  - Immediate Past President (2002 - 2003)
  - President (2001 - 2002)
  - Vice President/President Elect (2000 - 2001)
  - Treasurer (1998 - 2000)
  - Member-at-large, Board of Directors (1997 - 1998)

- Taxation Section, State Bar of Georgia
  - Immediate Past President (2000 - 2001)
  - President (1999 - 2000)
  - President-Elect (1998 - 1999)
  - Secretary (1997 - 1998)

- Taxation Section, Atlanta Bar Association
  - Immediate Past President (1997 -1998)
  - President (1996 - 1997)
  - Vice President/President Elect (1995 - 1996)
  - Secretary-Treasurer (1994 - 1995)
  - Publications Committee Chairman (1993 - 1994)
  - Member-at-Large, Board of Directors (1993 - 1994)

- Fiduciary Law Section, State Bar of Georgia
  - Executive Committee (August 2012 - present)
  - Legislation Committee (2001 - present)

- Business Law Section, State Bar of Georgia
  - Partnership Committee (1997 - present)

- Estate Planning Council of North Georgia (f/k/a Cobb County Estate Planning Council, Inc.)
  - Immediate Past President (1998)
  - President (1997)
  - Vice President (1996)

- Georgia Planned Giving Council
  - Immediate Past President (1999)
  - President (1998)
  - First Vice President (1997)
  - Chairman, Mentor Program (1996)
  - Second Vice President (1995)

- Philanthropic Advisor Leadership Institute
  - Graduate, Inaugural Class of 2007
  - Member, Steering Committee (2008)

- North Atlanta Tax Council
  - Member, Board of Directors (1998 - 2002)

- Georgia State University Law School Tax Clinic
  - Member, Advisory Board (1997, 2000)

- Financial Planning Association

  - Member, Board of Directors (2002 - 2003)
  - Chair, Liaison with Allied Professionals Committee (2002 - 2003)

- Collaborative Law Institute of Georgia
  - Board of Directors, Member (2011)
  - Member (2010 - present)

- International Academy of Collaborative Professionals, Member (2010 - present)

- Atlanta Estate Planning Council, Member

- The Not-So-Young Fiduciary Lawyers Group, Member

- American, Georgia, Atlanta, and North Fulton Bar Associations, Member

PROFESSIONAL LECTURES:

- Lecturer on estate planning, business planning, charitable gift planning, and other tax related topics before numerous professional organizations including, among others, the State Bar of Georgia (ICLE), North Atlanta Tax Council, Financial Planning Association, Georgia Planned Giving Council, various chapters of the Georgia Society of CPAs, National Business Institute, Sterling Education Services, the Office of the Comptroller of the Currency, and the Estate Planning Council of North Georgia.

CIVIC LEADERSHIP/ACTIVITIES:

- Leadership North Fulton
  - Graduate, Class of 2007

- The Community Foundation For Greater Atlanta.
  - Member, Planned Giving Advisory Board (1998 - 2003)

- Jewish Family & Career Services
  - Secretary and Member of Executive Committee (2002 - 2004)
  - Member, Board of Directors (1999 - 2004)
  - Member, Endowment Program Steering Committee (1999)
  - Technical Advisor, Legacy Gifts Subcommittee (1998 - 1999)
  - Co-Chairman, Legacy Gifts Subcommittee (1996 - 1998)
  - Chairman, Planned Giving Subcommittee (1995 - 1996)

- Jewish Federation of Greater Atlanta
  - Member, Endowment Committee and Endowment Executive Committee (2002 - Present)
  - Chair, Endowment Professional Advisory Committee (2002 - 2005)

- Endowment Committee, Metropolitan YMCA

- Member, Technical Advisory Subcommittee (1998 - 2003)
- Chairman, Technical Advisory Subcommittee (1996 - 1998)

- Congregation Dor Tamid
  - Trustee (2000 - 2002)

- American ORT
  - Member, Planned Giving Advisory Council (2000 - 2003)

- Cobb County Chamber of Commerce
  - CEO Roundtable (1989 - 1992)

DIANE B. WEINBERG
Of Counsel

AREAS OF CONCENTRATION

- Elder Law and Special Needs Planning
- Long Term Care and Public Benefits Planning
- Veterans Benefits, Medicaid, and Medicaid waiver programs
- Special Needs Trusts
- Guardianships & Conservatorships
- Advocacy

EDUCATION:

- Emory University School of Law
  J.D., 1997
  Dean's Fellowship, 1996-1997

- University of Pennsylvania
  B.A., with Honors in History, 1992

- School of Oriental and African Studies, 1991 (non-degree program)

- Georgia Department of Human Services, Division of Aging Services
  Certified At-Risk Adult Crime Tactics Specialist, 2015

HONORS & AWARDS:

- Martindale-Hubbell: Highest legal ability and ethical standards rating (AV - 4.9 out of 5.0)
- AVVO.com: rated Superb (10.0 out of 10.0)
- Five Star Professional (2015)

ADMITTED TO PRACTICE IN GEORGIA: 1997
- Veterans Administration Accreditation, 2012
- Supreme Court of Georgia, 1998
- Court of Appeals for the State of Georgia, 2000

PROFESSIONAL LEADERSHIP/AFFILIATIONS:

- Atlanta Bar Association, Member, (2005-06, 2011- to present)
  - Young Lawyer's Elder Law Division (2005-06)

- National Academy of Elder Law Attorneys, Member (2006, 2011-present)

- National Academy of Elder Law Attorneys, Georgia Section, Member (2006, 2011-present)

- Academy of Special Needs Planning Attorneys, Member (2012 - present)
- Georgia Bar Journal, Editor (1997-98)
- ElderCare Matters, Editor (2005-06)

PROFESSIONAL LECTURES:

- “Legal & Long Term Care Issues for Special Needs Planning” - The Lionheart School, April 25, 2013
- “Elder Law: Basics of Elder Law From A-Z” - LawReview CLE, February 26, 2013
- “The American Taxpayer Relief Act of 2012" - Multiple presentation in January & February 2013
- “Elder Abuse Laws and Resources” and “Attorney/Client Relations” - “Elder Law: Basics of Elder Law from A-Z” - LawReview CLE, July 17, 2012
- “It Can’t Happen to Me, Until It Did - Planning for Disability” - AlefBet Preschool Parent Teacher Organization, February 2012

CIVIC LEADERSHIP/ACTIVITIES:

- Atlanta Knitting Guild, Treasurer (2012-13)
- Jewish Family & Career Services, North Fulton Advisory Committee (2006)
- Congregation Beth Shalom
    - Vice President, Development (2003-04)
    - Legal Counsel to the Board of Directors (2002-03)
- Madison Community Homeowner’s Association, Secretary/Treasurer (1999-2000)