



**BROUSE MCDOWELL**

A L E G A L P R O F E S S I O N A L A S S O C I A T I O N

IT'S OUR BUSINESS  
TO UNDERSTAND  
YOUR BUSINESS.

## un·der·stand

*a: to grasp the meaning of*

*b: to grasp the reasonableness of*

## BROUSE MCDOWELL.

### CORE VALUES

IT'S OUR BUSINESS TO  
UNDERSTAND YOUR BUSINESS.

Today's fast-paced environment and unpredictable economy have dramatically altered the way companies do business. To remain competitive, businesses must be versatile and decisive, as well as proactive in tackling challenges. Success can be significantly

increased with the insight, creativity and experience of key professional advisors. To help businesses achieve that success, advisors must have a keen grasp of their needs. Brouse McDowell understands.

### INNOVATION

FOR OVER 90 YEARS, WE HAVE  
BEEN SERVING THE LEGAL NEEDS  
OF ENTERPRISING PEOPLE &  
INNOVATIVE COMPANIES.

To serve client needs in today's fickle marketplace, law firms must employ a variety of new skills and technology. Since businesses today require much broader support from their legal advisors than ever before, law firms must be ready with innovative new services. Brouse McDowell is a legal professional association that has adopted that approach.

We have made a strong commitment to using state-of-the-art technology to respond to our clients' needs quickly, efficiently and cost-effectively. We offer our clients services that are customized to the way they do business. And if that means making contact the old-fashioned way, with a personal visit or phone call – Brouse subscribes to the theory wholeheartedly.

### DIVERSITY

DELIVERING BEST SOLUTIONS  
THROUGH OUR COMMITMENT TO  
DIVERSITY AND INCLUSION.

Brouse McDowell firmly believes that excellence in the delivery of legal services is accomplished by recruiting, retaining and including a diverse group of legal professionals in providing client service.

Our women and minority attorneys assume significant roles in providing legal services and interfacing with our

clients. Moreover, we value diversity in the ranks. We routinely tap the skills of our women and minority attorneys to serve in meaningful leadership and management roles at Brouse McDowell. As a result, we are poised for attaining the best solutions to our client's business and legal issues, as well as developing and achieving our business goals.

## un·der·stand

*c: to have thorough or technical acquaintance with or expertness in the practice of*  
*d: to be thoroughly familiar with the character and propensities*

### BEST PRACTICES

PROVIDING EFFECTIVE BUSINESS  
COUNSELING REQUIRES  
UNDERSTANDING, CREATIVITY,  
& PRACTICAL EXPERIENCE.

*We see our role as collaborators – partners helping our clients succeed.*

One of our most important roles is providing our clients with strategic legal advice concerning the diverse and complex business issues in which they are involved. To that end, we have created practice-specific groups and industry teams within the firm that take a multi-disciplinary approach. Teams of lawyers with appropriate skills

and experience address the legal and business issues that our clients face.

For over 90 years, Brouse McDowell has provided services to many of the most respected business institutions in Northeast Ohio and beyond. Today, with more than 75 professionals, our practice remains business-oriented, and the scope of our services continues to evolve with the changing needs of our clients.

### EXPERIENCE

WE ARE ABLE TO SUPPLY  
FOCUSED LEGAL ADVICE &  
COUNSELING THROUGH OUR  
ELEVEN PRACTICE GROUPS.

Doing business today requires legal advisors who can provide business clients with a variety of skills. To meet that requirement, Brouse McDowell has created practice groups that work together to bring about the desired results for our clients.

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# PRACTICE GROUPS

## 1 BUSINESS, CORPORATE & SECURITIES

## 2 COMMERCIAL & BANKRUPTCY

## 3 ENVIRONMENTAL

## 4 ESTATE, SUCCESSION PLANNING & PROBATE ADMINISTRATION

## 5 HEALTHCARE

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### BUSINESS, CORPORATE & SECURITIES

Brouse McDowell's Business, Corporate and Securities group is a flexible, experienced and client-focused corporate legal team designed to achieve business outcomes.

By partnering with clients, we are able to customize an approach unique to the needs of each client. This method means that we staff our client assignments based on achieving desired outcomes; seamlessly integrate the legal experience found in each of our practice areas; and create a client-relationship based on responsiveness, fast turnaround and creative legal solutions.

Advising a diverse range of private, public, domestic and international clients in a variety of industries, we structure our business and corporate services to provide a complete "one-stop" center of legal excellence. Brouse McDowell's Business, Corporate & Securities Practice is comprised of key practice areas including Corporate Counseling, Transactions, Health Care, Joint Ventures and Venture Capital, Mergers and Acquisitions, Real Estate, Securities and Tax.

### COMMERCIAL & BANKRUPTCY

The Commercial Practice Group assists clients in transactions and related litigation involving the financing of their operations, as well as their relationships with their customers and vendors. Brouse McDowell has experience in dealing with issues arising under the Uniform Commercial Code, including sales, checks and negotiable instruments, loan transactions, letters of credit and security interests and liens.

Brouse McDowell offers expertise in Bankruptcy and Insolvency, Business Reorganization and Restructuring, Commercial Contract Preparation and Disputes, Commercial Litigation, Creditors' Rights and Collections, and Loan and Commercial Contract Workouts. Brouse McDowell represents buyers and sellers of troubled or distressed businesses, and also represents borrowers in refinancing and workout transactions with banks and other lenders.

### ENVIRONMENTAL

Environmental law has changed drastically in recent years, continuing its evolution as a complex and demanding area of the law. We offer our clients a deep understanding of current and developing environmental statutes and regulations and extensive experience in environmental litigation matters. Our clients engage us to help avoid environmental liability; however, they also know that we are their advocate in negotiations, administrative proceedings and, if necessary, litigation.

Assisting our clients in identifying and preventing environmental problems is as much a part of our practice as solving their existing problems.

Our environmental compliance, risk assessment and communications practice covers a wide variety of state and federal programs under the Clean Water Act, the Clean Air Act, the Resource Conservation and Recovery Act and other major environmental statutes.

Brouse McDowell attorneys regularly advise developers, lenders and property owners on the environmental risks and regulatory requirements associated with property ownership and transfer. We are also experienced in all aspects of environmental due diligence in connection with mergers, acquisitions and other business transactions. We have worked successfully with clients to utilize the Ohio Voluntary Action Program to efficiently resolve site-specific environmental issues and enable clients to meet their business goals.

## ESTATE, SUCCESSION PLANNING & PROBATE ADMINISTRATION

We believe that the foundation of a sound attorney-client relationship is trust and confidence. With this in mind, we work hard to develop strong personal relationships with our clients and assist in educating them in a meaningful way about their estate and succession planning options and opportunities.

When our clients realize that without a properly structured estate, a majority of their estate could be lost to taxes of one kind or another, they often tell us they wish they had started planning sooner. We believe that planning should begin as soon as a person reaches adulthood. Making estate planning a lifetime priority enables a person to take advantage of vehicles such as trusts, partnerships and tax-sheltered accounts that will not only benefit them while they are alive, but also leave their estate in good shape for transfer to family upon their death.

Brouse McDowell represents a wide array of individuals and families with closely held businesses, substantial wealth and real estate holdings. Adapting to today's challenging tax climate, we have developed sophisticated wealth management techniques to defend our clients' family and individual wealth from erosion by taxes, while ensuring that their assets will be passed on to the next generation at the least possible cost.

Our clients often seek our advice concerning charitable giving, charitable trusts and questions involving tax-exempt entities such as private foundations. We have organized numerous private foundations, created and advised public charities and structured gifts to those organizations.

With an intimate understanding of a client's personal objectives and a strategy for asset distribution, we provide the technical assistance necessary to preserve the assets and execute the plan according to the client's wishes. Upon the client's death, we assist in the administration of the estate and the final tax work involving estate tax returns and income taxation of the client's estate and trust.

## HEALTH CARE

Taking challenges and turning them into opportunities requires a comprehensive knowledge of the law, as well as a clear understanding of health care as a business. Brouse McDowell understands the operations, market trends and economics of the health care industry. We have gained our expertise by actively counseling and advising a wide array of health care clients, including hospitals and health systems, long-term care facilities, multi- and single specialty physician groups, managed care organizations and providers of outpatient and ancillary services.

Brouse McDowell's cross-disciplinarian approach to the health care practice group allows us to meet our client's specific health care needs in the areas of organizational design, joint ventures, mergers, acquisitions, strategic alliances, regulatory compliance, and reimbursement issues as well as provide specialists who are able to counsel and advise clients in the areas of corporate financing, labor and employment, real estate, taxation, immigration, employee benefits, intellectual property and litigation. Our broad spectrum of expertise allows us to deal with the complex problems that often arise in today's health care businesses and turn them into opportunities.

## INSURANCE RECOVERY

Insurance recovery litigation is one of the most rapidly developing areas of the law. Brouse McDowell has been at the forefront of this development for more than 20 years. We have acted as counsel in insurance recovery actions on behalf of some of the premier companies in the country. We also have participated in important amicus efforts in both federal and state courts to influence the development of the law for the benefit of policyholders. Two of our partners were instrumental in organizing the Ohio Policyholders' Counsel Group, an informal association of counsel who represent policyholders in environmental coverage disputes.

Brouse McDowell has specific experience with litigation involving insurance recovery for:

- environmental claims, including claims involving Superfund liabilities
- lead paint claims
- intellectual property claims
- directors and officers liability claims
- product liability claims
- construction defect claims
- property losses such as from fire and water damage
- employment practices liability claims
- workers' compensation claims
- professional services claims
- securities claims
- builder's risk claims
- mold claims
- asbestos claims
- silica claims
- hurricane claims
- aircraft claims

In many instances, we have been able to assist our clients in recovering insurance proceeds without resorting to litigation.

## INTELLECTUAL PROPERTY

Increased competition in our global economy, in addition to the understanding of intellectual property assets in the corporate boardroom, have led industry leaders to understand that their long-term business growth and success depends upon patents, trademarks and copyrights. Intellectual property is one of the greatest assets any company or individual can own.

The inventor of a new technology needs to know how to protect the idea, its value in the marketplace and how to ensure its value is maximized for the longest period of time possible. The trademark owner wants to establish its place in the market to ensure brand awareness and sole source identity.

Businesses of all sizes need accurate, reliable and prompt strategies for alleged violations of intellectual property rights of others. A sound understanding of all areas of technology coupled with experience in handling intellectual property litigation is critical.

Brouse McDowell's Intellectual Property Practice Group combines experience in acquiring patents, trademark and copyrights throughout the world with aggressively enforcing those rights against infringers and defending against wrongful claims of infringement. We represent clients of all sizes, from the start-up small business entrepreneur to the established Fortune 500 company.

## LABOR & EMPLOYMENT

Peak productivity and efficiency are the result of a business effectively managing its most vital resources—its workers—as well as its ability to remain focused on external market forces (including its competition and government regulatory bodies). Effective labor and employment counsel help manage both internal and external factors that affect a business' ability to succeed both short- and long-term. Pragmatic counsel is our goal and we seek to achieve it by learning your business and assisting you in your efforts to manage that business.

When addressing a labor or employment law matter, Brouse McDowell will provide experienced counsel in relation to matters relating to Collective Bargaining/Arbitration, Union Avoidance, ERISA/Employee Benefits, Workforce Planning (including staffing and compensation issues), Employee Discipline and Separation, Employment Litigation, Immigration, Drafting and Administration of Policies and Best Practices, Trade Secret and Non-Competition/Non-Solicitation Disputes, Workplace Safety, and Workers' Compensation.

## LITIGATION

Brouse McDowell's litigation practice group is in the business of resolving disputes. We represent clients in all types of business and personal difficulties. Although we are frequently relied upon to resolve highly complex commercial and business controversies, we represent the individual client with equal zeal.

We provide the basis for good decision making up front. When problems and disputes occur, we work closely with our clients to identify their goals and map a strategy to achieve their defined objectives. Sometimes that strategy will involve litigating a vital business or personal interest. Other times, the right strategy will be to negotiate, to mediate or to arbitrate. After carefully researching and identifying key issues, we will provide the candid dispute assessments and risk/benefit analyses that are critical to pursuing the right strategy for the client.

Our litigation practice group provides legal services in a breadth of areas including, Alternative Dispute Resolution, Appellate Proceedings, Banking and Commercial, Class Actions, Construction, Contract Disputes, Business Torts, Employment Law, Environmental, Insurance Coverage for Insureds, Intellectual Property Product Liability, Trade Secret and Non-Competition Litigation.

## REAL ESTATE

Brouse McDowell represents owners, developers, investors, lenders, borrowers and businesses in commercial, residential and industrial real estate projects and transactions. We provide our clients with legal counsel, practical guidance, and extensive experience in navigating through all the stages of a transaction involving real estate.

Our real estate practice group has been involved in numerous landmark real estate developments across the region and country. We have assisted in the formation of business entities for the purpose of buying, selling, leasing and financing real estate projects. We have broad experience in diverse forms of real estate finance, representing both lenders and borrowers in acquisition and development loans, construction loans, permanent financing and economic incentives.

On the acquisition side, we assist in the purchase of all types of real estate, from raw land to fully improved and occupied projects. Included among our clients are major developers of commercial, residential, retail and industrial projects. In addition, we represent contractors and real estate professionals, as well as entities whose primary business is not real estate (retail tenants, governmental entities, etc.).

The real estate practice group works closely with Brouse McDowell tax practitioners to structure real estate transactions in a manner calculated to allow our clients to realize the most advantageous tax treatment.

Brouse McDowell's real estate lawyers have the requisite skills and experience to address distressed real estate situations for our clients. From foreclosure matters and delinquent tax sales to the sale or purchase of distressed properties in bankruptcy proceedings, we bring seasoned expertise to counseling and guiding our clients through these types of transactions.

## TAX – BUSINESS & CORPORATE

In today's challenging tax environment, businesses and individuals need experienced tax professionals to ensure they are minimizing tax costs and maximizing after-tax profits and cash flow. The Tax Practice Group at Brouse McDowell is comprised of talented tax professionals with a broad range of expertise in virtually every aspect of Federal, state and local tax law. Every member of the Tax practice group brings years of experience to each transaction and matter. This wealth of knowledge enables our tax professionals to provide the most complete, creative and accurate advice in connection with each engagement.

The members of the Tax practice group work closely with attorneys in other practice areas to create and implement plans, structures and instruments that allow our clients to successfully complete their business transactions -- e.g., mergers and acquisitions, restructuring and refinancings -- while achieving the most favorable tax results.

In addition to business tax planning, a main stay of Brouse McDowell's tax practice traditionally has been advising charitable and other nonprofit organizations. Brouse McDowell has a breadth of knowledge and practical experience that few, if any, firms can equal in the tax exempt arena. Nonprofit organizations present unique tax issues in many areas, especially executive compensation and employee benefit matters.

Brouse McDowell's tax practice group is highly skilled in Tax litigation. Managing these obscure matters require a specific blend of substantive tax law knowledge and an understanding of complicated rules and procedures. Our tax attorneys represent businesses and individuals in Federal, state and local tax controversies, civil and criminal.

# BROUSE MCDOWELL IS PROUD OF ITS HERITAGE.

## HISTORY

It all started with a handshake on a downtown Akron sidewalk in November of 1918. Edwin W. Brouse and C. Blake McDowell began laying the foundation for the law firm of Brouse McDowell. On that day, the sidewalks were crowded with people who worked, lived and were entertained downtown. World War I had just ended and Akron's population was still skyrocketing as newcomers streamed into the city to find jobs in the rubber and related industries.

With offices in the city since 1919, Brouse McDowell remains committed to the downtown Akron area. In November 2004, having outgrown

its First National Tower offices, the firm moved to the fifth floor of the Advanced Elastomer Systems Building located at 388 South Main Street. This office provides innovative, state-of-the-art resources for information and communications technology, which allows the firm to easily adapt to future technological advances.

Early in 1998, the firm responded to the needs of a growing legal market by opening an office in Cleveland, Ohio. It has grown quickly - to nearly 25 attorneys - and prompted us to add an office in Lorain County.

## COMMUNITY

Throughout its history, Brouse McDowell has made significant contributions to the communities in which our lawyers and staff live and work. These contributions have taken many forms; however, we believe our greatest contributions have come in the form of the individual voluntary efforts of our people. We are especially proud of all of our attorneys who participate in leadership roles in community, civic, professional, religious and

educational organizations – over 120 organizations in all – through volunteerism, board positions, teaching and mentoring.

We believe that our contributions – whether of leadership, financial support or just the offer of a helping hand -- are having an impact every day, in ways large and small. And we will continue to look ahead to see what more we can do.

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