

TAX

- Planning for businesses and individuals involving federal income tax, payroll and excise taxes, multi state income tax, and sales and use taxes
- Wealth maintenance issues (asset protection, estate and gift tax planning)
- Deferred compensation, non-qualified retirement plan, related employee benefit plan design and implementation
- International tax planning involving U.S. businesses and their owners
- Captive insurance and IC-DISC planning (in conjunction with Capstone Associated Services, Ltd.)

ESTATE AND GIFT

- Testamentary and inter vivos trust planning
- Life insurance trust planning
- Dynastic trusts and multi-generation trust planning
- Wills, powers of attorney and basic estate planning packages
- Gift strategies including advanced gift instruments such as GRATs, CLATs, CLUTs, CRATs, CRUTs and installment sales, split-interest charitable trusts, and private foundation planning

CORPORATE

- Partnership, corporate, limited liability company and trust matters
- Acquisitions (stock and asset purchases)
- Divestitures and spin-offs
- Employment contracts, covenants not to compete
- Strategic mergers, tax-free reorganizations, recapitalizations and other types of corporate restructurings

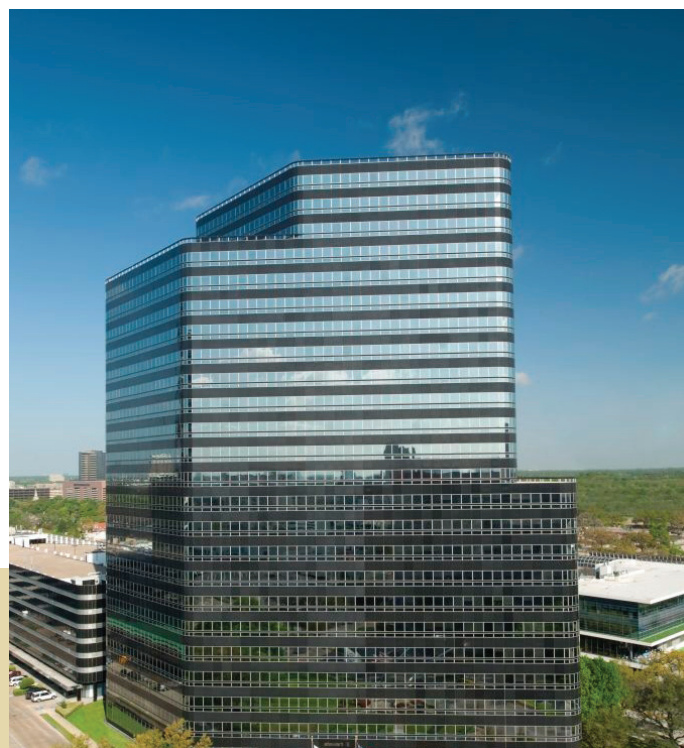
NOTICE: To comply with certain U.S. Treasury regulations, we inform you that, unless expressly stated otherwise in writing, any U.S. federal tax advice provided by this Firm is not intended or written to be used, and cannot be used, by any person for the purpose of avoiding any penalties that may be imposed by the Internal Revenue Service.

BUSINESS DISPUTE RESOLUTION

- Dispute resolution of workplace and employment law issues
- Trade secret litigation
- General commercial litigation in state and federal courts at the trial court and appellate court levels
- General civil litigation in state and federal courts at the trial court and appellate court levels
- Insurance coverage litigation

ALTERNATIVE RISK PLANNING (CAPTIVE INSURANCE) AND ADMINISTRATION

- In conjunction with www.CapstoneAssociated.com, turnkey administration of captive insurance arrangements
- Regulatory, tax, corporate & financing lawyers
- Risk management & insurance professionals
- Reinsurance providers
- Resident domicile managers
- Independent auditors
- CPAs specializing in insurance accounting





STEWART A. FELDMAN

SFeldman@FeldLaw.com

has over thirty years experience in a variety of sophisticated legal, tax and financial transactions involving a wide range of industries. Mr. Feldman has been the chief executive officer or managing partner and principal owner of several Houston-based businesses currently including: The Feldman Law Firm, LLP, Northstar Healthcare, Inc. (tsx:hyc), Capstone Associated Services, Ltd., Export Assurance and RSL Funding, LLC.

- Juris Doctor, Cum Laude, The University of Michigan Law School, 1980
- Instructor in Financial Accounting & Accounting Theory, The University of Michigan Business School, 1979
- M.Sc. (Accounting) and B.Sc. (Econ.), The Wharton School at the University of Pennsylvania, 1975
B.Sc. (Econ.) Magna Cum Laude, Dean's List with Distinction all semesters
- General Course Student, The London School of Economics and Political Science, 1973-1974



STEVEN D. COHEN

SCohen@FeldLaw.com

brings over 30 years of tax and legal expertise to the law firm. Mr. Cohen is a former tax partner at Locke Lord Bissell & Liddell LLP where he specialized in the tax structuring of partnership equity offerings and investment vehicles as well as corporate mergers and acquisitions. Subsequent to being a partner at Locke Lord Bissell & Liddell LLP, Mr. Cohen was director of federal and international tax for Reliant Energy, Inc. where he was involved in all tax planning and transactional support, preparing and filing of 250 federal and international tax returns annually with \$150 million of taxes under management, and providing the tax provision and disclosures for the company's financial statements.

Mr. Cohen also served as senior director and assistant general tax counsel at Enron Capital & Trade Resources, where he was responsible for the tax planning and structuring of domestic and international financial transactions and was the leading tax expert in the area of commodity trading and financial derivatives. At Enron, Mr. Cohen worked with the U.S. Treasury Department and the Joint Committee on Taxation to clarify tax laws on hedging transactions and derivative dealer contracts.

- Juris Doctor, with honors, The University of Texas School of Law, 1978
- Member, Texas Law Review, 1976-78
- B.B.A. in Accounting with highest honors, The University of Texas at Austin, 1974
- Certified Public Accountant, Texas State Board of Public Accountancy



MIKE T. KELLY

MKelly@FeldLaw.com

focuses on mergers and acquisitions, business entity formation and governance issues, contractual matters, financial services and employment law. Mr. Kelly's background also includes commercial banking, insurance and real estate law. His insurance practice includes providing legal counsel for the formation and operation of captive insurance companies.

- Juris Doctor, Baylor University School of Law, 1978
- B.S., Business Administration, Trinity University, San Antonio, TX, 1975
- B.A., Environmental Studies, Trinity University, San Antonio, TX, 1975



LOGAN R. GREMILLION

LGremillion@FeldLaw.com

is a recent graduate of New York University's renowned Graduate Tax Program. While at The University of Texas at Austin, Mr. Gremillion received his J.D., which was preceded by his B.B.A. in finance (with honors) which he received from the Mays Business School at Texas A&M. He has been a member of the State Bar of Texas since 2007. From 2009 through 2010, Mr. Gremillion practiced tax law at Hrbacek & Associates, where he advised small to mid-sized businesses and partnerships in federal tax planning and controversy issues, representing clients before the IRS.

- L.L.M. in Taxation, awarded by New York University School of Law, 2009
- Juris Doctor, awarded by The University of Texas School of Law, 2007
- B.B.A. in Finance with honors, awarded by the Mays Business School, Texas A&M University, 2004



JOHN CRADDOCK

JCraddock@FeldLaw.com

with over 20 years of experience, specializes in the areas of business and commercial litigation, litigation management, employment law, general civil litigation and ADR (alternative dispute resolution). Formerly, Mr. Craddock was principal at a Houston law firm that he founded, Craddock & Associates. Mr. Craddock is an experienced trial lawyer who has kept engaged in the academic side of the profession as an adjunct professor at the University of St. Thomas where he has taught since 1997.

- Juris Doctor, Magna Cum Laude, South Texas College of Law, 1989
- MBA, Business Management, University of Houston-Clear Lake, 1984
- B.A., English, University of Houston, 1974



E. JOHN GORMAN

JGorman@FeldLaw.com

specializes in civil appellate litigation and enjoys the distinction of being Board Certified in Civil Appellate Law by the Texas Board of Legal Specialization. His winning percentage in over 100 appeals stands right at a remarkable 70%. This appellate prowess complements well-honed trial skills in lawsuits that run the gamut from run-of-the-mill contract disputes to the most sophisticated business transactions and from every type of tort claim to demanding insurance cases.

- Juris Doctor, awarded by The University of Houston Law Center, 1984
- B.A. in History, with honors, awarded by The University of Texas at Austin, 1981