



## Everything NEW and a Party too!

Have you looked in the rear view mirror lately? What a shock to find most of summer staring back from the trail of dust behind us. It has been a whirlwind year of progress for the firm and we want you to help us celebrate!

Please join us for an Open House on Friday, September 5 from 3 - 7 p.m. at our new office. By now we hope you have received your invitation and called to say you will join us. If not, please do mark the date on your calendar!

We toasted the New Year with a new corporate identity as Stewart, Shortridge & Rothman, P.C. Barry W. Rothman became an owner in 1999 having been affiliated with the firm since 1987. Barry practices in the area of business and transactional law with special expertise in corporate, employment, real estate, franchise and intellectual property law.

Spring found us moving boxes to a new office at 4 Inverness Court East, Suite 100. Bob Stewart, Curtis Shortridge and Barry Rothman are proud owners of this incredible space that was constructed in the early 1970's as the headquarters of Gary Energy Corporation. The award winning structure features stylish executive offices, gracious open spaces, multiple conference rooms and landscaped courtyard areas. Designed with extreme energy efficiency in mind, the building is notable architecturally for its one-foot thick, poured concrete walls and sod-covered roof. A fun fact is that it has a "legal history" as well, having been once featured in a TV episode of Perry Mason. Perhaps kismet brought Barry Rothman here since he too appeared in a Perry Mason episode, "The Case of the Scandalous Scoundrel" in 1987 (he was the judge's clerk, not the scoundrel!).

SS&R has welcomed two talented new Associates in 2003. Shawn C. O'Buckley was awarded his J.D. (1998) by the University of Buffalo School of Law and recently received his Masters of Taxation from the University of Denver School of Law Graduate Tax Program. Shawn's practice emphasizes business law, estate planning, wills, trusts, probate and taxation. Isabel B. Szulc joined our litigation group having received her J.D. (1997) from Nova Southeastern University in Ft. Lauderdale, Florida. Isabel practices in the areas of civil litigation, insurance defense, foreclosures, real estate and business law.

You may have noticed we're sporting a new graphic image thanks to our friends at Design & Image Communications. In addition to this inaugural edition of our newsletter, we recently redesigned our website. It now features our areas of practice and provides biographical information on members of the firm. Visit us anytime at [www.ssr-law.net](http://www.ssr-law.net) and use the "Contact Us" feature to let us know you stopped by!

We embrace change as an integral part of progress. We believe progress is marked by continually improving our ability to serve your legal needs. With your satisfaction our constant goal, our team is your team. September 5<sup>th</sup> is a great chance to meet all of your players. We hope you can make it!

S U M M E R 2 0 0 3



## Our New Office!

### Driving Directions to Open House:

- I-25 to County Line Rd. exit.
- East on County Line to traffic light at Inverness Drive E/W.
- Left at light, then an immediate right (east) on Inverness Drive East.
- Turn left at first street- Inverness Court East.
- Go around traffic circle and turn into second driveway.
- Drive to far west end of parking lot.
- Park in available spaces or follow the direction of the Inverness Properties attendant to overflow parking.

**Call Brenda at 303.694.2000**  
with your RSVP or if you need detailed directions from your location.

**Open House**  
Friday, Sept. 5, 2003  
3:00 – 7:00 p.m.

## PRACTICE AREA IN FOCUS: ESTATE PLANNING

### Do You Still Need a Will?

Recent changes in tax laws have left many people asking, “Do I still need a will?” The answer is yes; you definitely still need a will or other estate-planning tool, such as a revocable trust.

Under the new law, there are still important tax reasons for having a will or revocable trust. Estate taxes will still apply if you were to die prior to the year 2010 and the size of your estate exceeds the exemption amount then available.

Furthermore, the estate tax repeal is only legislated to last one year— Congress must either repeal the tax again by December 31, 2010, or the tax will return. However, the idea that Congress will not change the estate tax laws over the next 10 years seems highly unlikely.

### A GOOD TO KNOW FACT SS&R Firm Practice Areas include:

Asset Protection	Partnerships
Business Law	Proprietary Information
Civil Litigation	Probate Administration
Contracts	Purchase/Sale of Business
Copyrights	Real Estate Law
Corporations	Sole Proprietorship
Defense Litigation	Taxation
Employment Law	Technology
Entity Formation	Trademarks
Estate Planning	Trade Names
Finance	Trade Secrets
Foreclosures	Transactions
Franchise Law	Trial Practice
Intellectual Property	Wills, Trusts & Estates
Ltd Liability Entities	

Significant non-tax reasons for estate planning continue to exist. A will or revocable trust provides for the disposition of property owned by you at the time of your death. The following are examples of estate planning areas that are unaffected by the changes in the estate tax law:

- **Planning for management and distribution of assets for minors and disabled persons;**
- **Designation of a guardian for your minor child or children;**
- **Designation of an agent to make medical and financial decisions for you if you are still living but unable to make decisions on your own;**
- **Asset protection;**
- **Pre-nuptial and post-nuptial agreements;**
- **Retirement benefits planning; and**
- **Planning for closely held business succession.**

Regardless of any changes in the estate tax law, good estate planning can provide you with peace of mind, as well as security for your heirs.