

THE COMPASS



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SERVING ALL POINTS OF NEBRASKA AND THE MIDWEST

A Review and Preview

This issue of *The Compass* represents the first time we have provided our clients and friends with a snapshot of what we've been up to and what lies ahead. We hope you find it useful.

Our firm has grown quite a bit since we started with one lawyer and a law clerk back in 1970. Initially a transactional and estate planning firm, today our 21 lawyers represent businesses, governmental bodies and individuals in virtually every area of the law. Tax, finance, estate planning, mergers and acquisitions, complex commercial litigation, employment and labor law, intellectual property, environmental/water law, real estate, regulatory, personal injury—you name it, we have a highly-skilled attorney ready to provide you with innovative advice and protect your interests.

In addition to providing unparalleled client representation, our attorneys are leaders in our profession and community. A commitment to professionalism and volunteerism has always been a part of our firm culture. This commitment sets us apart from other law firms, and is just one of the many reasons we continue to attract the very best in legal talent.

The future is exceptionally bright for Rembolt Ludtke. Our continued steady growth permits us to expand the diversity of legal services that we offer, and we continue to explore other opportunities to serve you.

We are grateful for your friendship and the trust you have placed in us. We hope that 2006 is a tremendous success for you, your families and your business interests. If we can ever be of help, please let us know.

Best regards,

Timothy L. Moll
Managing Partner

UNCLAIMED PROPERTY 2006 AMNESTY PROGRAM

Nebraska law requires businesses to report and deliver any abandoned property which may belong to any third parties to the Nebraska State Treasurer so that it can be returned to its rightful owners. Recently, the Nebraska State Treasurer has made it a priority to make sure that Nebraska businesses understand their obligations to deliver abandoned property to the State Treasurer so that such property can be returned to its rightful owners.

To encourage businesses to deliver abandoned property, the Nebraska State Treasurer is offering an amnesty from penalties and interest if abandoned property that should have been reported in a prior year is delivered to his office by June 30, 2006.

If you have questions or concerns regarding abandoned property which your business may have in its possession, or the 2006 Amnesty Program, please contact Britt Ehlers in our office for assistance in identifying any obligations you have under the law and taking advantage of this program. He may be reached at behlers@remboltludtke.com.

THE COMPASS

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NEW INCENTIVE FOR GIFTS TO NEBRASKA CHARITIES

In its last legislative session, the Nebraska Legislature enacted a tax credit package designed to encourage endowment giving to Nebraska-based charities. Beginning in 2006, certain gifts to Nebraska charities will qualify for state income tax credits. Here are answers to some of the most frequently asked questions regarding the new credit:

Question: *What types of gifts are eligible for the credit?*

Answer: A contribution by an individual is eligible for the credit if it is a "planned gift" for the benefit of a permanent endowment fund held by a Nebraska-based charity and used for Nebraska charitable purposes. An endowment fund is a fund where the initial gift is permanently set aside and only the income is used by the charity.

Question: *What is a "planned gift"?*

Answer: A "planned gift" is an irrevocable gift (using a trust or annuity or similar technique) where the donor retains the right to a stream of income from the gift (for life or at least 5 years). Upon the donor's death or expiration of the term, the remaining balance passes to charity.

Question: *How much is the tax credit?*

Answer: The calculation is sort of complicated. First, you must figure out the present value of the amount that will ultimately pass to charity based on the term of the payments that will go back to the donor (using IRS mortality tables). Many charities and tax advisors have software to do the calculation. The tax credit is 30% of the present value of the amount passing to charity, but no more than \$10,000. Determining the overall benefit of the credit is further complicated by the fact that utilizing the credit affects your ability to claim a state income tax deduction (and possibly a federal deduction).

Question: *Can businesses take advantage of the credit?*

Answer: Yes. Partnerships and corporations can make direct gifts to Nebraska charities for their permanent endowment funds and claim a credit. Flow-through entities can claim a credit of up to \$10,000 for their shareholders or partners. Corporate taxpayers can claim a credit of 20% of the contribution, but no more than \$10,000. Direct gifts by businesses do not have to be in the form of a "planned gift".

More questions? Please do not hesitate to contact us. We regularly assist clients in structuring tax-advantaged gifts to fulfill their charitable goals.

- Timothy L. Moll

Are You Adequately Protecting Your Intellectual Property?

Has your intellectual property portfolio been audited lately? Oftentimes we discover that clients use their trademarks in an inconsistent fashion when marketing their products and services to the public. This inconsistency may be as simple as not properly identifying a mark as being registered. Or it could be the mark has been modernized since registration and consequently the new mark differs from the one originally recorded at the U.S. Patent & Trademark Office. Or maybe you have developed new trademarks and branding logos that are in circulation but lack any federal trademark protection.

Do you market your goods or services overseas? If so, you may want to consider seeking international registration of your mark under the Madrid Protocol. With the Madrid Protocol, it is possible, by filing a single application, to seek registration based on a U.S. application or registration in any of approximately 66 countries that have joined the Madrid Protocol.

Another level of protection lies with the U.S. Customs and Border Protection (CBP). You can enforce your intellectual property rights by recording registration information with the CBP. CBP will then use this information to actively monitor all shipments at the U.S. border and prevent infringing goods from being imported or exported.

Are you actively monitoring your mark from infringing uses by others? If you do not have a trademark watch service in place, chances are you're not. There are professional services that can help you protect the value of your mark and its registration. A trademark watch service will, for example, locate potentially infringing trademark applications and trademarks in use. This enables us to take the appropriate action to protect your trademark rights.

If you are interested in learning more about these services, please contact our office.

- Glen Th. Parks

Deadline – March 1, 2006

Occupation Tax Reports and related fees for all for-profit corporations and limited liability partnerships, whether foreign or domestic, are due with the Nebraska Secretary of State's office by March 1, 2006. If your company is registered to do business in other states, please check to see whether a similar filing is due in that state. If you have not received a report, or wish our assistance in obtaining and preparing the report, please give us a call. **PLEASE NOTE THAT FAILURE TO FILE A REPORT OR PAY THE RELATED FEES BY THE DEADLINE COULD RESULT IN ADMINISTRATIVE DISSOLUTION.**

Water and Environmental Law Update

For over a decade, Rembolt Ludtke LLP has provided a variety of services involving water and environmental law. We have assisted individuals, cities and industries with environmental planning, groundwater management, environmental compliance and litigation. In the past year, our attorneys have represented individuals, cities and entities regarding the following statutes and regulations in water and environmental areas:

- Clean Air Act (CAA)
- Clean Water Act (CWA)
- Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA)
- Emergency Planning and Community Right-To-Know Act (EPCRA)
- Endangered Species Act (ESA)
- National Environmental Policy Act (NEPA)
- Resource Conservation and Recovery Act (RCRA)
- Safe Drinking Water Act (SDWA)
- Nebraska Groundwater Management Act

Our clients don't always realize that the firm is providing environmental services, but we constantly evaluate environmental risks on their behalf. Our Real Estate, Business Transactions and Estate Planning practice groups provide water and environmental services during real estate sales and acquisitions, during the estate planning process, and as part of the entity planning process. We are constantly vigilant of the environmental risks and water restrictions that our clients may face when purchasing property or planning for the generational transfer of assets.

Over the past year, our Business Services practice group has provided environmental consultation to our clients on a variety of different environmental compliance or investigation issues. Several of our clients have faced CERCLA, CWA, CAA, and RCRA investigations. We have provided these clients with steady representation throughout the investigative process and provided them with the necessary advice to come through these investigations unscathed. We have also provided many of our clients with advice regarding compliance with NEPA, EPCRA, and ESA in developing different properties for business and personal purposes.

Our Litigation practice group has had a variety of successes in the environmental area in the past year. From replies to letters of warning from the Nebraska Department of Environmental Quality (NDEQ) to litigative representation against the Environmental Protection Agency (EPA), our litigation attorneys have provided a broad spectrum of services to our clients. One area of emphasis for environmental enforcement by both NDEQ and EPA in the past year has been concentrated animal feeding operations (CAFOs). In

our representation of different CAFOs, we have provided litigation and compliance services to a variety of different sectors of the agricultural industry including: dairy, beef cattle, swine, and poultry. Although NDEQ and EPA have chosen to focus on CWA violations over the past year, we anticipate that they will return to an overall enforcement strategy in 2006. As such, our litigation team is prepared to defend our clients against the new CERCLA, CWA and CAA regulations that have recently been adopted, or that will be adopted in the near future.

In addition to the services provided to individuals and businesses, we also represent several cities with respect to environmental compliance and developing groundwater resources for the future. In 2005, Scott Peterson was selected to participate as the small communities' representative on the Negotiated Rulemaking Committee for LB 962 (the recent legislative change to Nebraska's groundwater regulatory system). From this position, Scott was able to advocate for practical solutions for small communities faced with upcoming groundwater use and development restrictions. In addition to our representation of communities regarding groundwater use and development, our firm has also provided services to cities regarding compliance and updating for several wastewater facilities. Each year the regulations governing our municipal clients' environmental responsibilities change and expand. We work hard to make sure that those municipal clients are not caught in the crosshairs of environmental regulatory agencies.

Each year, Rembolt Ludtke continues to expand the water and environmental services that we provide. As this expansion continues, our firm is at the cutting edge for meeting our clients' needs in these areas. We work with a variety of consultants and environmental engineers throughout the State of Nebraska. In addition, we are in constant contact with attorneys, engineers and consultants in other states to provide necessary services outside of Nebraska.

If you are interested in an environmental audit for your business or municipality, or are in need of immediate assistance with an environmental investigation, please contact either Scott Peterson, Britt Ehlers or Dan Klaus to schedule an appointment.

- Scott D. Peterson

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BUSINESS TRANSACTIONS

The Business Transactions practice group at Rembolt Ludtke LLP represents a diverse group of companies on a variety of legal matters. Regardless of the size or complexity of a transaction or business needs, we provide quality and timely legal advice essential to our clients' needs. Our broad range of backgrounds and experiences allow us to quickly identify the best strategy to handle a transaction and achieve the desired results.

Currently, our Business Transactions practice group is comprised of attorneys James Rembolt, Alan Slattery, Robert Nefsky, Rick Lange, Timothy Moll, Michelle Kugler, Britt Ehlers, Troy Kirk, F. William Schellpeper and David Ludtke, who is of counsel.

In 2005, we represented clients in a wide range of transactions. The following list provides a sampling:

- Represented an international company that acquired a manufacturing plant owned by a division of a publicly held U.S. company. The transaction required an in-depth evaluation of the seller's liabilities, intellectual property rights, and transition issues.
- Represented the selling stockholders of a company with several hundred employees which was sold to a publicly held company. The transaction involved complex issues relating to intellectual property and approval of the Federal Trade Commission under the Hart-Scott-Rodino Act.
- Represented a national retail company in several transactions involving the purchase of businesses located in Tennessee, Texas, Utah and Florida. Our attorneys engaged in analysis and negotiations relating to a variety of significant issues, including real estate, retirement plans, and employee matters.
- Represented the seller of a business which had contract and intellectual property rights related to publishing electronic newspapers at approximately 150 college campuses.
- Represented a family-owned service company in the sale of its assets. This transaction involved significant legal work relating to protecting the seller with regard to carry-back financing and collateral for the loan.
- Represented a banking institution in central Nebraska in the purchase of an insurance business. In addition to the work relating to the transfer of assets, our attorneys represented the banking institution in its dealings with regulatory agencies.
- Represented a client that purchased a local telephone company. Due to the highly regulated nature of the telephone industry, this project required an extensive knowledge of the administrative requirements necessary to obtain regulatory approvals.
- Represented two employees who purchased a construction company from their employer. Our attorneys also guided the new owners through a variety of corporate issues related to control, management and succession planning which are unique to a closely-held corporation.
- Represented an employer in the medical field in the purchase of a minority-stock position by one of its employees. We provided analytical and negotiation skills with regard to complex compensation issues and a creative means to structure the transaction.
- Represented a client who sold a family-owned, small town grocery store which they had owned for several decades.

We realize that these transactions may be a one-in-a-lifetime event for our clients, and we treat them that way. No matter the size of the transaction or complexity of the issues involved, the attorneys in our Business Transactions practice group give each transaction the time and attention which our clients expect and deserve.

In addition to the services our attorneys provide relating to business transactions, our firm currently represents nearly 900 active entities with regard to issues involving entity selection and formation, capital structure, gover-

nance, regulatory requirements, financing, securities, succession and transition planning. These entities are a wide range of sizes, and are engaged in a variety of industries and businesses. We also advise these entities in the areas of employee management and benefits, intellectual property, franchising, banking or commercial law.

If you need advice or assistance with an upcoming business transaction, or you have questions related to your business, we would encourage you to call one of the attorneys in our Business Transactions practice group.

BUSINESS TRANSACTIONS PRACTICE GROUP

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LITIGATION

The Litigation practice group at Rembolt Ludtke LLP has the experience to handle the entire spectrum of litigation disputes involving its clients' personal or business matters, whether in Lincoln, Seward, elsewhere in Nebraska or anywhere in the United States. Recently we have handled trials and appeals for matters from a \$20,000 collection dispute to a multi-million dollar dispute involving the survival of the business. Pete Wegman, Dan Klaus, Jane Langan, Mark Fahleson, Brian Kruse, Glen Parks, Scott Peterson and Kristin Simpson are ready to vigorously pursue your claims or defend your interests.

The experience possessed by Rembolt Ludtke litigators is extensive:

- Since 1988, Rembolt Ludtke litigators have appeared in 60 cases which have been decided by the Nebraska Supreme Court or the Nebraska Court of Appeals, 13 cases which have been decided by the Eighth Circuit Court of Appeals, and two cases in which Petitions for Writ of Certiorari have been filed with the United States Supreme Court.
- Rembolt Ludtke litigators have appeared in contested matters in County and/or District Courts in 52 of Nebraska's 93 counties.
- Our litigators have taken or defended depositions or otherwise appeared in contested matters in 25 states in the United States.
- Within the past five years, our litigators have been counsel in several cases in which the amount in controversy exceeded \$1,000,000.
- Five of the seven litigators at Rembolt Ludtke presently are, or in the past have been, instructors at the University of Nebraska - College of Law.
- Our litigators regularly speak at continuing legal education seminars.

LITIGATION PRACTICE GROUP

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- Five lawyers at Rembolt Ludtke, after graduation from law school, served as law clerks for judges on the state and federal benches.
- Our litigators are active within the legal community, belonging to and serving as officers in numerous bar-related organizations including the American Bar Association, Nebraska State Bar Association, Nebraska Association of Trial Attorneys, American Trial Lawyers Association, Defense Research Institute, and the Nebraska Defense Counsel Association.
- Two Rembolt Ludtke litigators have been selected by their peers as Fellows in either the Nebraska State Bar Foundation or the American Bar Foundation.
- Rembolt Ludtke litigators are regularly involved in cases which include complex business disputes, antitrust matters, significant products liability matters, wrongful death claims, and complex divorce and child custody disputes.

MUNICIPAL FINANCE

Rembolt Ludtke LLP enjoys a preeminent reputation in the field of public finance. Our Municipal Finance practice group offers thorough preparation and attention to detail, backed by years of experience. Our attorneys are experienced in all areas of public finance, including municipal bonds, tax increment financing (TIF), lease financings, certificates of participation, and USDA financings. They serve a key role in helping communities all across Nebraska finance public projects and promote economic development. Our services include the following:

- Representation in general obligation, limited tax, and revenue bond transactions;
- Bond counsel for tax-exempt and municipal financings, representing public issuers, corporate sponsors, investment banks and trustees;
- Representation of municipalities in TIF financings;
- Bond counsel for general obligation and revenue bonds of counties, cities, towns, school corporations and other taxing districts and entities in Nebraska; and
- Completion of disclosure requirements under the rules and regulations of the Securities and Exchange Commission, and other federal and state regulations.

The members of the Municipal Finance practice Group - Kevin Siebert, Timothy Moll, Michelle Kugler and F. William Schellpeper - would be happy to assist you.

MUNICIPAL FINANCE PRACTICE GROUP

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CREDITORS RIGHTS

2005 was another active and rewarding year for the Creditors Rights practice group and the clients they served. The practice group is chaired by Rick Lange, and includes Robert Nefsky, Britt Ehlers, Michelle Kugler, F. William Schellpeper, and Kristin Simpson. With over 65 years of combined legal experience, these attorneys advise clients on a wide variety of matters impacted by creditors rights. Providing representation to both institutions and private parties, the practice group's work includes:

- Drafting front end loan documentation, including loan agreements, security agreements, promissory notes, deeds of trust, and other necessary documents.
- Advising lenders regarding state and federal law filing requirements to assure proper perfection of the lender's liens.
- Assisting not only traditional lenders, but also providing our expertise to other parties whose activities are impacted by creditors rights, such as business sellers providing seller financing or successful litigants securing settlement obligations.
- Representing clients in the enforcement of their rights following a

borrower's default. This legal work takes many forms, depending on the facts and circumstances presented and the client's objectives. In these situations, clients work in collaboration with our experienced professionals to quickly develop and implement a plan of action, which typically involves either a workout or legal action to obtain and liquidate collateral.

- Advising and representing clients regarding the impact of federal bankruptcy laws, including the impact of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, which became effective October 17, 2005.

During 2005, Rick Lange was re-appointed by the United States Trustee for Region 13 through the Department of Justice to serve as a panel Chapter 7 Federal Bankruptcy Trustee for the District of Nebraska, where he was designated as trustee in over 1,000 cases for administration during the year.

Given the fast pace and complexity of business and credit transactions, we continue to believe that our clients deserve the advice of superior professionals with demonstrated skills and experience. Accordingly, we listen, we analyze, we act - quickly, professionally, and cost effectively. We are proud of the dedication and work of our Creditors Rights practice group, and look forward to continuing to serve our clients in the important matters they entrust to us.

CREDITORS RIGHTS PRACTICE GROUP



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INTELLECTUAL PROPERTY

The Rembolt Ludtke LLP Intellectual Property practice continues to grow to meet the needs of our clients. Highlights from the past year include:

- Successfully registered numerous trademarks and service marks with the U.S. Patent and Trademark Office and with the Nebraska Secretary of State, and renewed numerous other registrations.
- Persuaded eBay to remove an eBay user who sold dozens of items a day on eBay in competition with our client under a name confusingly similar to our client's trademark.
- Within four days of learning of the infringement, and mere days before irreparable harm would have occurred, we forced a competitor to stop advertising its name, which was confusingly similar to our client's - including the immediate cessation of radio spots and immediate removal of the name from billboards already erected.
- Advised clients regarding web-based communication, including:
 - anti-spam legislation,
 - liability of service provider for chat room speech,
 - copyright protection of compilation of facts, and
 - several other questions related to the maintenance of company websites.
- Compelled a disgruntled former employee and now competitor of our client to stop using a service mark in the same industry which was confusingly similar to our client's.
- Drafted an Intellectual Property Agreement for employees to sign, ensuring that the employer/client retains rights to the patents, copyrights and trade secrets developed in the course of the employment.
- Drafted patent license agreements, to assure our clients receive the roy-

alties due them as patent owner.

- Successfully transferred intellectual property rights in the course of mergers and acquisitions.
- On behalf of an author/client, we began the registration of a yet-to-be-completed book with the U. S. Copyright Office, and helped another client, the widow of an author, determine and secure her copyright of her late husband's book.
- Compelled a competitor of our client to restrict its use of a service mark similar to our client's, in order to avoid the likelihood that customers

might be confused or that the good will in our client's name might be diluted.

- Responded to several "Cease and Desist" letters received by our clients, usually ending the controversy with a single letter.
- Sent several "Cease and Desist" letters to others who were infringing on our clients' trademark rights by using a confusingly similar name in the same market.

If you need advice concerning issues dealing with intellectual property, please contact us.

INTELLECTUAL PROPERTY PRACTICE GROUP



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EMPLOYMENT & LABOR LAW

For over thirty years, Rembolt Ludtke LLP has helped employers proactively address workplace issues so as to foster positive employee relations and avoid costly litigation. When litigation does occur, our attorneys aggressively defend the interests of our employer clients in a manner that maximizes results while minimizing costs.

Currently, our Employment & Labor Law group is led by attorneys Mark Fahleson, Britt Ehlers and Kristin Simpson. Our attorneys have significant experience in providing innovative, cost-effective representation to employers in virtually every aspect of employment and traditional labor law, including:

- Employment Litigation
- Unlawful Discrimination & Harassment
- Wage & Hour
- Covenants Not to Compete/Trade Secrets/Unfair Competition
- OSHA
- Workers' Compensation Defense
- Union Avoidance
- Union Elections
- Unfair Labor Practice Defense
- Strikes
- Collective Bargaining
- Arbitrations
- Reductions in Force
- Workplace Investigations
- Employee Training

In recent months, our employment and labor law attorneys have racked up a series of client successes, including the following:

- Garnered national attention through our successful defense of a federal court action filed against a Lincoln, Nebraska employer under the federal Uniformed Services Employment and Reemployment Rights Act (USERRA). Trial counsel Mark Fahleson and Kristin Simpson prevailed on a series of motions that led to the dismissal of the employee's claim before trial and resulted in an award of costs and attorneys fees to the employer they represented.
- Successfully represented a Nebraska medical practice in a multiple-claim lawsuit filed by a former physician employee, obtaining summary judgment on five of the employee's seven claims before trial and a favorable jury verdict on the employee's age discrimination claim.
- Represented two South Dakota counties in unfair labor practice actions filed by organized labor, eventually arguing the cases before the South Dakota Supreme Court and obtaining a precedential decision regarding the right of an employer to bargain for management rights.
- Forced the dismissal of a national origin discrimination lawsuit through its zealous pre-trial discovery and well-researched motion for summary judgment.
- Obtained dismissal of a workers' compensation retaliation lawsuit filed against a Nebraska food processing company as a result of information obtained during the deposition of the employee.
- Obtained favorable "no reasonable cause" findings on more than thirty separate charges of discrimination filed with the federal Equal Employment Opportunity Commission, Nebraska Equal Opportunity Commission and Lincoln Commission on Human Rights.
- Served as lead negotiator for a Nebraska company in negotiating a new contract with the labor union representing its employees, obtaining significant concessions from the union on wages, benefits, and management rights.

- Advised several public and private sector employers on labor issues, successfully resolving the issues before having the disputes resolved by the National Labor Relations Board or Nebraska Commission of Industrial Relations.
- Served as independent investigators for several employers on sensitive complaints of workplace misconduct and unlawful harassment. In one particular instance, Mark Fahleson was retained to investigate allegations of workplace misconduct for a Fortune 500 company. Governmental investigators who subsequently reviewed the matter complimented Fahleson on the thoroughness and objectivity of his investigation and concurred with his findings.
- Successfully advised and counseled several employers with Nebraska operations on how to legally implement a reduction-in-force, resulting in no lawsuits from terminated employees.
- Conducted equal employment, harassment, workers' compensation and supervisory training for management and employees of several public and private-sector employers in the Midwest region.

Our attorneys take an active role in non-client work as well. Mark Fahleson was selected program chair for the 28th annual national Employment Law seminar in Scottsdale, Arizona, sponsored by Defense Research Institute (DRI), an international organization of lawyers involved in the defense of civil litigation. In addition to serving as the Program Chair, Fahleson presented on the topic "Assessing and Reducing Risk in Terminating Employees" to the nearly 400 employment defense counsel, in-house attorneys and human resource professionals in attendance. Also, Mark Fahleson and Kristin Simpson were the featured presenters at the October, 2005 meeting of the Lincoln Human Resource Management Association.

Employers with labor and employment law questions are encouraged to contact Mark, Britt or Kristin.

EMPLOYMENT AND LABOR LAW PRACTICE GROUP



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ESTATE PLANNING AND PROBATE ADMINISTRATION

The Estate Planning and Probate Administration practice group continues a long tradition of serving clients' personal and business planning needs. The section, led by attorneys James Rembolt, David Ludtke, Alan Slattery, Timothy Clare, Timothy Moll and F. William Schellpeper, applies the combined skills of a group of experienced attorneys to provide the best legal product to our clients. During the last year, the section attorneys have assisted clients in a wide variety of situations.

On the estate planning side, projects have ranged from simple wills to sophisticated tax planning devices, from special needs trusts for disabled beneficiaries to business succession planning for small, medium and large businesses, and from outright charitable gifts to private foundation planning. We have worked with ILITs, CRUTs, CLATs, GRATs, QTIPs, Reverse QTIPs, QDOTs, GST Trusts, IDITs and most other acronyms the tax code makes available. We have helped young families provide security for their loved ones and helped more mature families plan for the efficient transfer of the family's assets.

On the probate side, projects have ranged from administering simple estates to preparing complicated federal estate tax returns, from advising trustees on the proper way to administer a trust to working with beneficiaries to reform a trust that no longer serves its intended purpose, and from monitoring property distributions to litigating will contests and administration disputes. In short, we have helped families deal with all the legal and tax issues that accompany a death in the family.

To provide the best guidance to our clients, the attorneys in the group work hard to stay current on legal developments and to hone our legal skills. Members actively participate in continuing legal education and are involved in coordinating and presenting continuing legal education for other lawyers. The group is also involved in developing forms for use within the firm and has been active on several state-wide committees to develop forms for use by Nebraska lawyers to make the probate and trust administration process more efficient. The group's prominence in the estate and probate area is evidenced by the accomplishments and activities of its members. James Rembolt and Timothy Clare have been admitted as Fellows of the American College of Trust and Estate Counsel, the premier association of estate lawyers in the nation. David Ludtke and Timothy Moll are members of the Board of Directors of the Great Plains Federal Tax Institute and Timothy Moll presented at its annual Institute in 2005. Various members are or have been involved with the Lincoln Estate Planning Council, the Lincoln Probate Discussion Group, the Nebraska Probate System V Committee, the Nebraska Uniform Trust Code Study Committee, and numerous other committees and organizations.

In sum, the group is equipped to serve clients, no matter what the issue or situation. Questions? Please do not hesitate to contact any one of our estate planning attorneys, who would be happy to assist you.

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Rembolt Ludtke LLP Attorneys Recognized

Several attorneys at Rembolt Ludtke LLP were recently recognized by their peers for their leadership and service.

Jane F. Langan has been invited to become a Fellow of the American Bar Foundation. Membership in The Fellows is limited to one-third of one percent of the lawyers in America, or about 1 in every 300 lawyers in Nebraska. The organization is recognized as the premier sociolegal research institute in the country. Ms. Langan will join the firm's senior partner, **James E. Rembolt**, as a member of this preeminent group.

In conjunction with the annual meeting of the Nebraska State Bar Association, Rembolt Ludtke Managing Partner **Timothy L. Moll** was recognized as a member of the 2005 Class of Fellows by the Nebraska State Bar Foundation. Each year only 30 individuals are nominated for this honor, selected for their leadership in the legal profession. At this same meeting **Mark A. Fahleson** was elected Vice-Chair of the Labor Relations and Employment Law Section, and **Rick D. Lange** was elected Treasurer of the Banking Section of the Nebraska State Bar Association.

Tim Moll also took an active role in the 2005 Great Plains Federal Tax Institute. He is a member of the Board of Directors and its Program Committee and was a presenter at the 2005 Institute held in December.

Alan D. Slattery was recently elected to the Board of Directors of the St. Elizabeth Foundation, a non-profit organization closely associated with St. Elizabeth Regional Medical Center. The Foundation helps to support a number of programs for the medical center and the community at large. He was also selected to Chair the Governance Committee.

Timothy F. Clare was recently selected as the Treasurer of the Lincoln Estate Planning Council, a respected group of attorneys, accountants, academics, financial advisers and nonprofit representatives who meet regularly to discuss and explore complex estate planning issues.

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