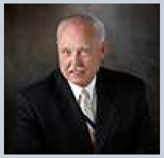

David W. Kirch, Partner

Mr. Kirch has been listed in The Best Lawyers in America, 5280 Magazine, Colorado Super Lawyers, and Martindale Hubbell Bar Registration of Preeminent Lawyers Trusts & Estates category. He has practiced law in Colorado for over 40 years. He has been a lecturer on trusts and estates at the University of Denver Law School. He received his B.A. degree, summa cum laude, from California Lutheran College and his J.D. degree from the University of Colorado. Mr. Kirch is a Board Member of the Colorado Lawyer. Additionally, he is a column editor of the Trust and Estate Law section of the Colorado Lawyer. He is the liason between the Estate and Trust Section and the Real Estate Sections of the Colorado Bar Association. He is past chairman of the Statutory Revisions Committee of the Probate and Trust Section of the Colorado Bar Association, past co-chairman of the CBA Wills and Trust Form Book Revisions Committee and past chairman of the Trust and Estate Section of the Colorado Bar Association. He is also a fellow of the American College of Trust and Estate Counsel.

Charles "Chad" E. Rounds, Partner

Mr. Rounds received his B.A. degree from Georgetown University and his J.D. degree from University of Denver, Sturm College of Law. He practiced as an associate at David W. Kirch, P.C. from October 2006 until September 2011. In 2011, Mr. Rounds became a partner at Kirch and Rounds, P.C. He is a member of the Colorado Bar Association Trust & Estate Section and the Denver Bar Association. He is co-editor of Loring and Rounds: A Trustee's Handbook (2008, 2009, 2010, 2011, 2012, 2013, 2014, and 2015 Editions).

Sierra R. Ward, Associate

Mrs. Ward received her B.A. degree from the University of Texas and her J.D. degree from the University of Colorado. During law school, she was an associate editor of the University of Colorado Law Review. She joined Kirch and Rounds, P.C. in August 2011. She is a member of the Colorado Bar Association Trust & Estate Section and the Denver Bar Association.

Elizabeth A. Cappillino, Associate

Ms. Cappillino received her B.A. degree from the State University of New York at New Paltz and her J.D. degree from Albany Law School of Union University with a concentration in Estate Law. During law school, she was Editor-in-Chief of the Albany Law Journal of Science and Technology. She joined Kirch and Rounds, P.C. in August 2014. She is a member of the Colorado Bar Association Trust & Estate Section and the Denver Bar Association.

Emily L. Peyton, Associate

Ms. Peyton graduated from Colorado State University with a B.S. degree in Psychology in 2009. In 2013, she graduated in the Top 3% of her class at the University of Oregon School of Law with a J.D. During her time as a research assistant, she focused on family law and charitable trusts. Ms. Peyton joined the firm in December 2014 and her practice is focused in Estate Planning, Estate Administration, Elder Law, Real Estate, Tax Planning, and Trust and Estate Litigation.

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KIRCH & ROUNDS, PC

ATTORNEYS AT LAW

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ESTATE PLANNING, ESTATE ADMINISTRATION, TRUST ADMINISTRATION, ELDER LAW, TAXATION, AND PROBATE LITIGATION

The attorneys at Kirch and Rounds, P.C. have over half a century of combined experience providing high quality legal services to clients. Specializing in estate planning, tax planning, trust and estate administration, elder law, and trust and estate litigation, our experienced attorneys and staff guide our clients through these complex areas and helping to protect their assets for future generations.

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Estate Planning

Our attorneys can give you the advice and expertise you need to accomplish your estate planning goals as well as draft your estate planning documents, including:

- Wills and Testamentary Trusts
- Beneficiary Designations
- Living Wills
- Medical Powers of Attorney
- Financial Powers of Attorney
- Revocable and Irrevocable Trusts

Estate Administration

After a loved one's death, the task of administering the estate can seem overwhelming. The task normally falls to the personal representative, named in a will, or, if there is no will, the personal representative is appointed by the court. Our attorneys are experts on probate and non-probate transfers, and can help you avoid costly mistakes. If you have been named personal representative, our attorneys can guide you through the administrative process, including:

- Filing the necessary paperwork
- Collecting and safekeeping of the decedent's assets
- Paying the estate's debts and taxes
- Notice to potential heirs and creditors
- Transferring assets to the beneficiaries

Trust Administration

A trust can be a useful way to pass your wealth on to your loved ones while minimizing taxes. However, the process of setting up a trust, and then administering it, can be complex. Our attorneys are experienced in both areas. They can help draft a trust document and transfer property into the trust. Once the trust is set up, they will help you, or your chosen trustee, track the trust's income, ensuring that the income and principal are properly distributed to the beneficiaries. Our firm will assist you with any administration or tax issues as they arise.

Trust & Estate Litigation

Estate and trust administration can be a complex process. Although estate planning minimizes the chance of later litigation, there may be times when litigation cannot be avoided. Conflicts may include:

- The validity of a will or trust
- Disputes over the meaning of a will
- Allegations of unfairness or undue influence
- Allegations of abuse of fiduciary duty by a personal representative or trustee

Tax

Our attorneys are experienced in estate and gift taxation, trust and estate income taxation, and individual income taxation. Our office can help you with every step of the process, including tax planning, preparing and filing tax returns, and communicating with the IRS. Returns that we may assist in preparing for you include:

- Final 1040 Income Tax Returns, Trust 1041 Income Tax Returns, Estate 1041 Income Tax Returns, 706 Estate Tax Returns, and 709 Gift Tax Returns

Business Entities

Our attorneys can assist you in selecting the proper business structure for your organization. Forming a business entity, such as a limited liability company or partnership, can protect your personal assets. Entities can also be useful estate planning tools, allowing you to pass assets to your heirs. Properly selecting a business entity will also aid in minimizing tax consequences, and will allow for proper succession following your death.

Elder Law

Elder law is the area of law that addresses the complex and interrelated needs of seniors. We aid in ensuring that you and your loved ones have proper benefit coverage, proper arrangements in the event of a disability, and that assets are passed on as intended through an estate plan.

Real Estate

Our firm represents businesses and individuals, buyers and sellers, investors, homeowners, and fiduciaries through all aspects of real estate transactions. Our attorneys can assist you with negotiations, document drafting, title reviews, and closing. Whether your real estate issue is connected to an estate or business, or you need help with the sale of your home or investment properties, we have the knowledge and experience to appropriately guide you through your transaction.