

LEVINE STALLER attorneys at law

Levine, Staller, Sklar, Chan, Brown & Donnelly, P.A.

Experience.
Practical Solutions.
Real Value.

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About the firm

Experience.

Practical Solutions.

Real Value.

Levine Staller was formed in 1978 concentrating in the areas of federal and state tax law, business matters, estate planning, real estate and other commercial transactions. The firm's practice areas expanded with the addition of attorneys experienced in other areas including commercial litigation, real estate tax appeals, land use planning and development, casino law and labor and employment law.

For over 30 years, Levine Staller has provided value-added legal services to its clients. We are committed to providing high quality legal services in ever-changing legal and business environments. Our attorneys and support staff ensure that our clients receive prompt and efficient service to meet their legal needs.

Our attorneys are admitted to practice law in various jurisdictions including New Jersey, Pennsylvania, New York, Florida and Washington, D.C.

We invite you to learn more about our firm and look forward to an opportunity to address your legal needs. Visit our website at www.levinestaller.com or contact us by e-mail at info@levinestaller.com.

Areas of Practice

Commercial & Business Transactions



Our business attorneys provide both large and small businesses with practical legal advice in an ever-changing business

environment. Especially experienced in issues affecting closely-held and family-owned businesses, our attorneys understand how to help owners of such businesses meet personal and professional goals.

Our solutions are innovative and practical. The result is a full range of personalized business planning services.

- **Business Entity Formation and Agreements:** We assist clients with the formation of business entities and the preparation of partnership, shareholder and limited liability company agreements, mergers, acquisitions, asset purchase agreements and employment agreements.
- **Purchase and Sale:** We assist clients in all aspects of commercial transactions, including structuring, negotiating and documenting asset and stock sales and purchases.

- **Financing:** We provide advice relating to acquisition, development and construction financing, permanent loan credit lines, letters of credit, revolving credit facilities and other financing transactions. We assist borrowers seeking to finance projects with tax exempt bonds issued by State of New Jersey agencies including the EDA and the NJHMFA.
- **General Business Matters:** We provide a broad spectrum of legal advice to owners of closely held and family owned businesses.

Our corporate attorneys work closely with our litigation attorneys in connection with pending litigation and when litigation may be a likely result. For more information, contact Art Brown at (609) 348-1300, x131 or abrown@levinestaller.com.

Commercial Litigation



Our litigators are involved every day in a wide spectrum of commercial litigation.

Common commercial litigation matters include breach of contract, commercial transactions, employment litigation, collection law, construction law, partner, shareholder and LLC member disputes, real estate matters, federal and state tax matters, probate and family disputes, and title insurance claims.

Our attorneys routinely appear before New Jersey Superior Court and in the United States District Court for the District of New Jersey.

Our litigation attorneys also represent clients in the Federal Court of Appeals for the Third Circuit, the Appellate Division of the New Jersey Superior Court and the New Jersey Supreme Court.

Our litigators also have significant experience with alternative dispute resolution proceedings such as mediation and arbitration.

For more information, contact John Donnelly at (609) 348-1300, x153 or jdonnelly@levinestaller.com.

Construction Litigation



For builders, developers and contractors encountering major construction claims, including breach of contract claims, delay damage claims, defect claims, and multi-party litigation or arbitration, we are proud to bring extensive Construction Litigation experience to the table.

Our attorneys have decades of experience in handling some of the most sophisticated, high-risk matters in state and federal courts in New Jersey, Pennsylvania and throughout the United States.

Examples of projects at the center of litigation include any of a number of commercial structures, process plants, municipal and public developments, schools, hospitals, wastewater treatment plants, water filtration plants, railways and highway infrastructure.

Because of this, we have developed relationships with some of the best construction litigation consultants and experts in the marketplace today, individuals who are vital when it comes to mounting a strong case.

Some of our most recent successful matters include:

- Recovering several million dollars on a claim against an engineer and public entity and successfully prevailing in the same case on a counter claim in excess of \$50 million
- Defending a multimillion dollar breach of contract/defective equipment claim against a process plant in which we successfully obtained Summary Judgment which was later affirmed by the appellate division
- Negotiating a resolution on a construction defect claim involving over 1,000 condominium units

For more information on our Construction Litigation services or how we can provide assistance with your unique situation, contact Glenn Callahan at (609) 884-0700 or gcallahan@levinestaller.com

Employment Law



Levine Staller's Employment Law attorneys have extensive knowledge of workplace issues and routinely assist employers

in developing and maintaining policies that safeguard the workplace environment.

While our goal is always to avoid litigation, when necessary our attorneys have the experience and expertise to vigorously advocate and defend our clients' interests.

Our attorneys have worked with businesses of all sizes in a variety of industries. Our services encompass counsel and assistance with:

- **Safeguards:** Developing handbooks and policies, advising on investigations and discipline and providing ongoing training in a number of areas to all levels of management.
- **Protection:** Development and direction on contracts and covenants, severance agreements and non-compete agreements.
- **Defense:** From claims of discrimination, sexual harassment, whistleblower/retaliation and other areas.

We also regularly represent employees in various matters, including whistle blower claims, employment contract negotiation, wrongful termination claims and discrimination claims.

For more information, contact John Donnelly at (609) 348-1300, x153 or jdonnelly@levinestaller.com.

Estates, Wills & Trusts



Our Estate Planning attorneys, each with an advanced law degree in taxation, have extensive experience in

estate planning and administration.

- Estate Planning, Wills and Trusts: We prepare simple and complex wills and trusts and advise clients on all aspects of estate and asset protection planning. We use sophisticated tax and estate planning techniques to minimize or eliminate federal and state income and estate transfer taxes.
- Estate and Trust Administration: We represent executors, administrators and trustees in all aspects of estate and trust administration.
- Probate Litigation: We practice regularly before the probate courts of the State of New Jersey in all aspects of estate and trust administration,
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including will contest proceedings and family disputes.

- **Business Succession Planning:** We advise clients in connection with the disposition of closely-held and family-owned businesses, including developing plans for the transfer of ownership to succeeding generations and the drafting of sophisticated buy-sell agreements.

For more information, contact Art Brown at (609) 348-1300, x 131 or abrown@levinestaller.com.

Federal & State Tax Matters



Our tax attorneys have the practical experience and technical knowledge to assist clients in all aspects of federal and state tax

matters.

Our tax attorneys work with accountants and other finance professionals to develop business and personal tax plans that satisfy each client's individual needs and objectives.

- **Business Entity Taxation:** Our tax attorneys guide clients and other professionals through the complex tax laws governing the taxation of "C" and "S" corporations, partnerships, limited liability companies, estates and trusts, and non-

profit organizations.

- **Structured Transactions:** Our tax attorneys assist in structuring business transactions to minimize or defer federal and state taxes, including stock and asset acquisitions, mergers and other reorganizations, and business and tax-free property exchanges.
- **Estate and Gift Taxation:** Our attorneys have extensive experience in all aspects of federal and state estate, gift and generation-skipping transfer taxation as well as tax planning for closely-held businesses.
- **Tax Litigation:** We represent clients before the Internal Revenue Service, the New Jersey Division of Taxation and federal and New Jersey State Tax Courts.

For more information, contact Art Brown at (609) 348-1300, x 131 or abrown@levinestaller.com.

Gaming Law



Levine Staller's gaming group has the wealth of experience to assist casino operators and vendors in all aspects of

gaming law, including licensure, ongoing regulatory

compliance, administrative proceedings, contracts and employment matters.

The firm has represented gaming interests in New Jersey, Mississippi, Minnesota, Florida, Nevada, Delaware, the Bahamas, various Indian reservations and, most recently, Pennsylvania.

Levine Staller currently serves as gaming counsel to three casinos located in Pennsylvania and two operating in New Jersey.

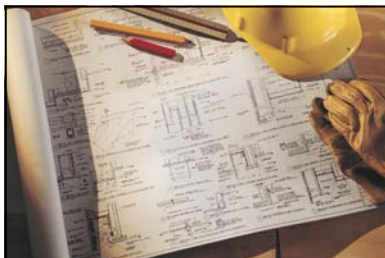
- **Licensing, Permitting and Approvals:** As a highly regulated industry, many aspects of the gaming business, including gaming site approval, licensure, company financing and findings of suitability of key employees, are subject to review or approval by gaming regulators. Our gaming lawyers represent and counsel gaming entities in obtaining requisite regulatory licensing and approvals, reporting of matters to gaming regulators, and assisting with obtaining necessary permits from other governmental agencies with jurisdiction over the development and operation of casinos.
- **Litigation:** The development and day-to-day operation of casinos give rise to a number of issues which may lead to litigation or institution of sanctions. Our gaming attorneys have significant experience assisting and counseling clients in such matters.
- **Construction and Development:** The planned

construction of a casino involves a wide array of efforts, many legal in nature. Levine Staller provides legal representation and advice regarding all aspects of casino development, including transactional, real estate, and construction.

- **Corporate Structuring and Operations:** Gaming companies rely upon our attorneys for legal advice regarding their initial company structuring, corporate governance and planning. The experience of Levine Staller's corporate practice provides our gaming clients with the flexibility needed to achieve their goals.
- **Compliance and Enforcement:** The gaming industry is highly regulated by various governmental agencies. We represent and counsel gaming entities in their continuing efforts to maintain compliance with applicable gaming regulatory requirements. We have developed many gaming compliance plans and assist companies in the proper implementation of those plans.

For more information, contact Michael Sklar at (609) 348-1300, x139 or mksklar@levinestaller.com.

Land Use Litigation



Our experience in Land Use Litigation

encompasses so much more than the customary approvals on site plans, variances,

permits and applications we regularly obtain for clients.

Typical matters include any of the following:

- Obtaining review or appeal of a municipal board's denial
- Challenging land use approvals
- Assessing and prosecuting claims related to a land use action

Our Land Use attorneys have appeared before courts and administrative bodies on all levels. A thorough understanding of the law and an inherent knowledge and respect of how such agencies operate affords us the ability to efficiently negotiate the proceedings involved.

For more information on our Land Use Litigation services or how we can provide assistance with your unique situation, contact Ben Zeltner at (609) 348-1300 or bzeltner@levinestaller.com.

Real Estate



Our real estate attorneys have extensive experience handling all types of real estate matters.

We place primary emphasis on finding practical and creative solutions to facilitate clients' goals.

Our real estate attorneys routinely analyze and effectively negotiate and finalize financing and credit agreements, leases, purchase and sale agreements, and condominium/homeowner documents on behalf of developers, owners and purchasers.

We assist in structuring transactions to maximize benefits through the selection of appropriate ownership and investment vehicles and financing methods and evaluate land use, development, tax, and other governmental requirements working with federal, state and municipal governments and agencies.

Our real estate services include:

- Purchase/Sale: Negotiating, structuring and documenting real property development, sales and acquisitions, tax-free or deferred exchanges, leases and financing.

- **Leasing:** Representing landlords and tenants in negotiations and documenting complex commercial lease transactions.
- **Financing:** Representing developers, business owners and individuals in connection with financing from commercial lenders and other financial institutions.
- **Land Use & Zoning:** Representing clients seeking approvals for a wide range of residential and commercial projects: variances, access permits, subdivision, rezoning, NJDEP, CAFRA and New Jersey Pinelands and state, county and municipal site plan and other land use approvals.
- **Condominium Law:** We are well-versed in condominium and time share development, including the conversion of existing residential and commercial property to the condominium form of ownership.
- **Construction Law:** We serve as counsel to developers, contractors, subcontractors and suppliers on all aspects of construction, including preparation and responses to requests for proposals, negotiating and drafting general contractor, subcontractor and construction manager construction and architect agreements and advising clients with respect to construction lien rights, obligations and requirements. The firm's attorneys represent clients in construction law disputes through arbitration, mediation and litigation.

- **Multi-Family Housing:** We serve as counsel to equity investors in the acquisition of partnership interests in low-income housing tax credit and historic rehabilitation tax credit projects. We draft and negotiate partnership agreements and limited liability company operating agreements, document public and private offerings, and handle the acquisition of properties on behalf of developers. Our affordable housing attorneys help structure and document pre-development loans, construction loans, term loans, letters of credit and other real estate-related financings. We have handled U.S. Department of Housing and Urban Development (HUD) and NJHFMA insured financings, bond financings, participating mortgages, equity participations and other forms of sophisticated real estate financing.

For more information, contact Art Brown at (609) 348-1300, x131 or abrown@levinestaller.com.

Tax Appeals



Our real estate tax appeal group has extensive experience representing New Jersey casinos and commercial, multi-family and

single-family residential property owners in contesting their real estate tax assessments.

During this period, the aggregate amount of contested assessments exceeds \$5 billion and the amount of refunds realized exceeds \$50 million. Our firm also handles complex commercial real estate tax appeals, appearing regularly before the Atlantic County Board of Taxation and the Tax Court of New Jersey.

Property types we have handled include: commercial/multi-family units, offices, retail properties, apartments & condominiums, hotels, restaurants, special/limited use properties, casinos, vacant land and golf courses.

Our attorneys also represent taxpayers contesting sales and use tax claims before the New Jersey Division of Taxation and the Tax Court of New Jersey.

For more information, contact Michael Sklar at (609) 348-1300, x 139 or mksklar@levinestaller.com.

