PRESS RELEASES

Angney, Mull and Steele Named Partners

JANUARY 16, 2014

Benesch is pleased to announce that Jessica N. Angney, W. Clifford Mull and Shaylor Steele have been named partners at the firm.

Ms. Angney focuses her practice on the tax aspects of corporate acquisitions, dispositions, tax-free reorganizations and restructurings, in addition to partnership and joint venture formations and executive compensation matters. Ms. Angney is also experienced in state and local tax issues, IRS and state tax controversies and tax-exempt organization matters. She is a certified public accountant (inactive). Ms. Angney received her J.D., *summa cum laude*, from Cleveland State University's Cleveland-Marshall College of Law and her B.A, *cum laude*, from Baldwin Wallace University.

Mr. Mull's practice focuses on advising physicians and health care, life sciences, pharmaceutical and device businesses on regulatory, business and intellectual property issues. He has represented physicians, limited licensed practitioners, physician and multi-specialty group practices, ambulatory surgery centers, durable medical equipment suppliers, medical device manufacturers and distributors, hospice agencies, pharmacies and other ancillary service providers. Mr. Mull received his J.D., *magna cum laude*, from Case Western Reserve University School of Law; his M.A. from Case Western Reserve University; and his B.A. from DePauw University.

Mr. Steele advises his clients on all aspects of qualified retirement plans, including 401(k) plans, profit sharing plans, multiemployer plans and employee stock ownership plans (ESOPs). He routinely counsels clients on operational and fiduciary issues relating to their 401(k) plans, and defends Department of Labor and Internal Revenue Service investigations into those plans. His practice also focuses on helping clients reduce or avoid withdrawal liability stemming from multiemployer defined benefit plans. In addition, Mr. Steele advises clients looking to use an ESOP as an exit strategy from their closely-held business, and buyers who are considering acquiring an ESOP-owned company. Mr. Steele received his J.D. from Case Western Reserve University School of Law and his B.S. in Mechanical Engineering and Applied Mathematics from Trinity College in Hartford, CT.

About Benesch

With offices in Cleveland, Columbus, Indianapolis, Philadelphia, Shanghai, White Plains and Wilmington, Benesch's practice areas include Business Succession Planning & Wealth Management, China, Commercial Finance & Banking, Corporate & Securities, Executive Compensation & Benefits, Insolvency & Creditors' Rights, Innovations, Information Technology & Intellectual Property, Labor & Employment, Litigation, Public Finance, Public Law, Real Estate & Environmental and Tax. Some of the industries the firm concentrates in include Private Equity, Banking, Health Care, Polymers, Transportation & Logistics, Energy & Natural Resources, Shale Oil & Gas, Construction and Not-for-Profit. Benesch is dedicated to superior client service through its first in service program and is focused on growth both organically and geographically in order to continuously improve its ability to serve its clients. For more information, visit www.beneschlaw.com.

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