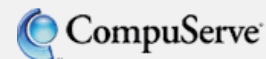


Martindale-Hubbell®

Drive more business with ***martindale.com***®
Connecting buyers and sellers of legal services



Drive traffic to your firm's profiles and Web site

One of the largest purchasers of legal keywords on the Web, Martindale-Hubbell drives more qualified users to your firm's information, tapping resources that you cannot easily access independently.

Because of our strength in the vertical legal niche, we have been able to secure alliances with best-of-breed search engines and top destinations like Google™, MSN®, Yahoo!®, CNN® and America Online®. They help deliver buyers to your firm's profile and make your firm visible in more than 170 countries worldwide.

Alliances with industry leaders including the National Institute for Trial Lawyers, American Lawyer, Minority Corporate Counsel Association and the American Bar Association further extend your firm's reach. Martindale-Hubbell is the exclusive lawyer directory on the Minority Corporate Counsel Association and ABA Web sites.

My search for highly qualified attorneys always starts with Martindale-Hubbell. This process has been successful time after time. I'll look closely to see if the lawyer is Peer Review Rated—ratings are an indicator that I can rely on. To be rated by Martindale-Hubbell means a lawyer has reached the upper echelon of qualified lawyers in the legal community. These are the attorneys that MAPEI Corporation wants on its side. Hiring rated lawyers helps demonstrate that I've performed a rational, thorough and complete investigation.

—Michael R. Flam, Director of Legal Affairs, Mapei Corporation

For more information, contact your Client Development solutions specialist, visit the Practice Development Center on www.martindale.com or call 1-800-945-4958.

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Strategic online alliances
make your firm more visible.

Martindale-Hubbell® knows how to position lawyers and law firms online to attract corporate counsel and other sophisticated buyers of legal services. By drawing the attention of buyers and referring lawyers to deep, meaningful lawyer and firm credentials, *martindale.com* powers hiring and referral decisions.

Gain the attention of corporate counsel

Martindale-Hubbell works closely with corporate counsel worldwide to develop the information and tools they need for each critical stage in the hiring process. Purchasers of legal services easily find the right lawyer and firm data at the right time in the buying process on *martindale.com* to help streamline hiring due diligence. With *martindale.com*, corporate counsel can select outside counsel with complete confidence.

Recognizing that *martindale.com* provides the deepest, broadest data on law firms and lawyers, 9 out of 10 corporate counsel rely on the site to identify, evaluate and select outside legal counsel. Users are able to make apples-to-apples comparisons with key data provided in a trusted, uniform format on *martindale.com*. And unlike broad search-engine-based queries, a search on *martindale.com* immediately returns meaningful results.

Reinforce your strengths and be chosen for the right matters

Developed in consultation with corporate counsel, new features and third-party content on *martindale.com* bring deeper, richer data to firm profiles. Buyers gain awareness of and can validate outside counsel's experience by viewing information on the volume of cases and transactions firms have handled in select courts and practice areas.* For example, they can view:

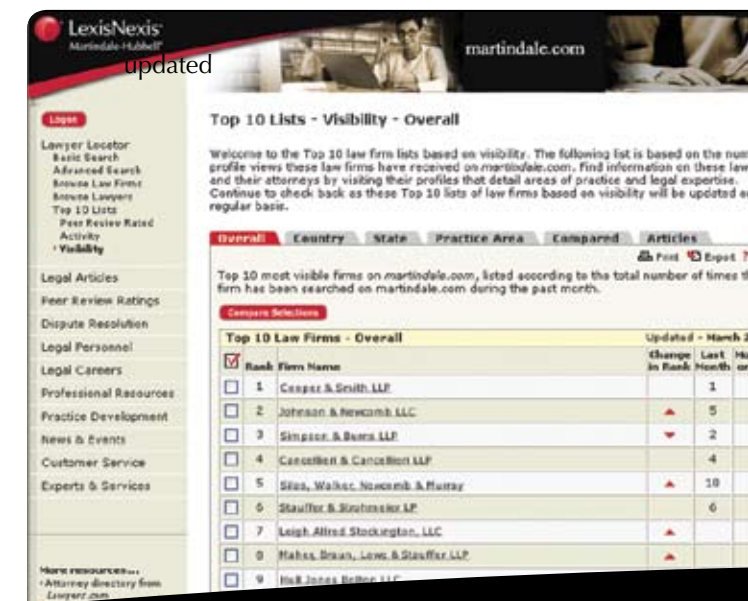
- The practice areas in which your firm has conducted litigation in U.S. Federal District Court during a rolling two-year period, monthly on *martindale.com*
- The jurisdictions in which your firm's litigation has taken place
- Your firm's role—representing the defendant or the plaintiff
- The total number and dollar value of merger & acquisition deals in which your firm has been involved during a rolling two-year period, updated monthly on *martindale.com*

In addition, Top 10 lists on *martindale.com* can help your firm gain consideration for additional matters that match your expertise and experience. Buyers can view Top 10 lists by litigation and mergers & acquisitions activity; by Peer Review Rated lawyers, and by firm profiles most viewed on *martindale.com*. These attract the attention of current and prospective clients who may not have recognized the depth and breadth of a firm's practice in these areas or jurisdictions.

These enhancements come at no extra cost to your firm.

"Martindale-Hubbell is an objective source that boils down lawyer information to its essence. It cuts through the noise and information overload to provide me the intelligence I need in an easily digestible format."

— Gregg Formella
Labor Lawyer, American Airlines



Qualified buyers can see your strengths at a glance

Your firm can be recognized and chosen for its strengths with **law firm and lawyer side-by-side comparisons** on *martindale.com*. Corporate counsel can make better, faster decisions with a single view of critical comparative information, including the full breadth of your firm's and lawyers' credentials. The more robust your information, the stronger your impression will be.

LexisNexis® Martindale-Hubbell® Law Firm Profile

Cooper & Smith LLP

Garden Center, 217 Vine Street
Elizabeth, New Jersey 07201

Telephone: (908) 771-0000
Web Site: www.csapecsm.com

PEER REVIEW RATINGS

LexisNexis® Martindale-Hubbell® Peer Review Rated

Firmwide Peer Review Rated: 363

Partners: 328
AV: 3.4
BV: 1.4

FEDERAL LITIGATION ACTIVITY¹ (Last 2 years; data derived from LexisNexis®)

By Practice Area: 14 (82%) Intellectual Property, 1 (6%) Civil Rights, 1 (6%) Contracts, 1 (6%) Insurance

By Jurisdiction: 10 (59%) TN, 3 (18%) CA, 1 (6%) AL, 1 (6%) GA, 1 (6%) KY, 1 (6%) Other

TRANSACTIONAL ACTIVITY² (Last 2 years; data derived from LexisNexis®)

By Mergers & Acquisitions: Total Value of Transactions: \$508,888, Total Number of Transactions: 5

CLIENT REVIEW

Total Client Reviews: 6, Date of Last Client Review: February

Recommended by Respondents: 6 (100%) respondents recommended this firm for their client service, 6 (100%) respondents recommended this firm for their quality of legal representation, 6 (100%) respondents recommended this firm for their value for money, 6 (100%) respondents indicated that they would retain the services of this firm again.

Practice Area Recommendations

Practice Area	Total	%
Insurance	3	20
Real Estate	3	20
Employee Benefits	2	13.33
Energy	2	13.33
Mergers and Acquisitions	1	6.57
Other	4	26.67
Total	15	100

Industry Recommendations

Industry	Total	%
Mining & Metals	3	20
Packaging & Containers	3	20
Wholesale Trade	2	13.33
Transportation	2	13.33
Health Law	1	6.57
Other	4	26.67
Total	15	100

A **snapshot report**, accessed from your firm's profile, captures high-level decision-making details in an easy-to-share, executive-summary-style format, ideal for corporate counsel to use in presenting to committees, boards or others involved in the selection process or for use in justifying a selection to the CEO.

Harness multiple ways to attract business

Distinguish your firm and its lawyers from competitors by enhancing your profiles with deeper, richer information. All site content has been optimized for maximum search-engine exposure.

- **Differentiate your firm by providing information on your operational infrastructure** supporting delivery of legal services. Address points such as whether your firm does e-billing, conducts end-of-matter reviews, has a knowledge management program and has a disaster recovery plan in place. Your information appears on your firm profile, as well as in firm side-by-side comparisons.
- **Let your clients be your strongest advocates** with Martindale-Hubbell® Client Review. In-house counsel and other sophisticated buyers of legal services validate your strengths with client recommendations of your quality of legal representation, client service and value for money, as well as recommendations by practice area, industry and geographic region.
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Update Profile

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More resources... Attorney Directory from Lawyer2.com, Counsel to Counsel Forum, Attorneys, LexisNexis®, LexisONE® for Small Firms

"Land Banking:" A Structured Approach to Capital Gains Planning

by Jean Smith [View Biography](#)
Cooper & Smith LLP [View Firm Credentials](#)
Denver Office

April 17, 2007

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Real estate investors often enter the development process consumed with the ups and downs of the "entitlement" process. Land-use battles are time-consuming, costly, and, in some cases, can turn into a full-contact sport.

But a singular entitlement focus can distract from other critical issues. Tax planning is often overlooked. By keeping perspective, real estate investors can introduce valuable tax-reduction strategies into real estate developments. One such tax technique is "land banking."

An Introduction to Land Banking

Although not widely known, land banking is the process of breaking real estate activities into discrete pieces performed by different business entities. Some entities perform investment functions while others engage only in development activities.

Why use multiple entities? The answer lies in the federal income tax rate structure. Land banking maximizes capital gains and reduces ordinary income. For several years, the federal income tax law encouraged long-term capital gain structures with the favorable tax rate of 15%. In May 2006, Congress extended the 15% capital gains rate through 2010.

Tax Planning During the Development Process

Many real estate investments start simply with an investor purchasing raw land. From this initial acquisition, the landowner may turn to the local planning office and begin the entitlement process. With their focus on the planning process, many investors do not realize that at some point in this process, a critical transformation occurs: the purpose for holding the real estate changes from an investment purpose to a developer or "dealer" purpose.