

INSIDE



Protecting inherited IRAs

Attorney Deacon Haymond explains the steps necessary to safeguard IRAs for your heirs in light of a recent Supreme Court decision that makes inherited IRAs available to satisfy creditors' claims.

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DIY Law



Wills and trusts are two of the most important and fundamental planning documents needed by nearly everyone, especially as you move toward retirement. Yet an astonishing number of people of all ages still don't have one or the other. Psychological factors are at play — it's extremely stressful to confront one's own mortality. Plus it's painful to spend money on estate planning because you don't live to reap the benefits even if you know your heirs will.

Purveyors of do-it-yourself books, software and online forms are trying to change that. The cookie-cutter documents they sell to help you generate a will cost a fraction of what many lawyers charge. Fueled by the technological revolution, these products have proliferated in recent years, with at least a dozen offered online, plus many books and assorted boxed software — fair game to talented marketers.

Why be opposed to do-it-yourself

wills and trusts? There are just so many things that can go wrong — from the wording of the document, to the required formalities for how it must be signed and witnessed before it can be valid. Unfortunately, there are plenty of DIY horror stories. As one lawyer in Indiana has said, "Using a DIY will is like pulling your own tooth with a pair of pliers instead of going to the dentist." Not so funny when it's your hard earned assets and plan of action that gets upended. Likewise, if you use an attorney who does not regularly practice in the estate planning field, it's like getting your oral surgery done by the person who cleans your teeth.

Unintended Result No. 1

Several weeks before he died in 1997, Charles Kuralt, the CBS News correspondent and anchor, penned a note to Patricia Elizabeth Shannon, his mistress for 29 years, promising to leave her 90 acres and a renovated

schoolhouse near the Montana fishing retreat where they spent time together. After Kuralt's death, his family and Shannon spent six years in court fighting over whether this note was a valid amendment to the 1994 will that a lawyer had prepared, or simply a promise to revise the document — a promise that Kuralt never carried out. Without ruling on this issue, a Montana court awarded Shannon the \$600,000 property but stuck Kuralt's family with all the estate taxes. Surprised that a prominent and wealthy public figure would not have ironed out all of these details? Don't be; it's all too common.

Proponents of self-help products argue that a DIY will is better than having no will. But they're only partially right — or they can be so wrong it hurts. Give them credit for educating people about the dangers of not having a will. Without one, if your children are minors and you were a single or surviving parent, a



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Don't ignore use of the Fifth Amendment in civil litigation

In these litigious times, business owners face the ongoing threat of civil lawsuits from a variety of sources:

1. The business partner who feels he has not been adequately compensated (even though he always seems to be on vacation), 2. The long-term employee who was fired for embezzlement (who should be grateful that the crime was not reported to the police), and 3. The business owner's spouse who believes the magic has left the marriage and wants to move on to greener pastures (does he really believe he can do better?).

Beyond having to deal with being sued and spending money on attorney's fees, what do all these potential plaintiffs have in common that can cause a business owner to have many a sleepless night? Each individual has had continuous contact with the business owner for years, if not decades, giving them knowledge of or access to information and documentation that could implicate the business owner in criminal conduct. For example, the individual may be aware that the business owner failed to report all of the business's cash receipts on the tax returns

(also known as income tax evasion) or that the business owner may have overstated his income on a mortgage application in order to buy that 7,000-square-foot home in the gated community with the endless views of the Wasatch Range (also known as bank fraud).



JEFFERY SETNESS

What can the potentially culpable business owner do when faced with having to respond to written discovery and having his or her deposition taken? The time to confront these issues is before the civil litigation starts or at the very outset of the litigation and not the night before the deposition is to commence. The following information may be of assistance in determining how to proceed:

1. The assertion of the Fifth Amendment is not limited to criminal proceedings.

Every party in a civil case should be aware that the Fifth Amendment privilege against self-incrimination may be properly asserted in response to interrogatories and at a deposition in a civil case. The U.S. Court of Appeals for the Ninth Circuit stated: "Notwithstanding the text that

seemingly limits the right against self-incrimination to the criminal context, the Fifth Amendment's protections have been deemed to apply to civil proceedings. Thus, the Fifth Amendment's protections against self-incrimination **can be asserted in any proceeding, be it civil, criminal, administrative, judicial, investigative or adjudicatory.**" *Doe ex rel. Rudy-Glanzer v. Glanzer*, 232 F.3d 1258, 1263 (9th Cir. 2000) (emphasis added).

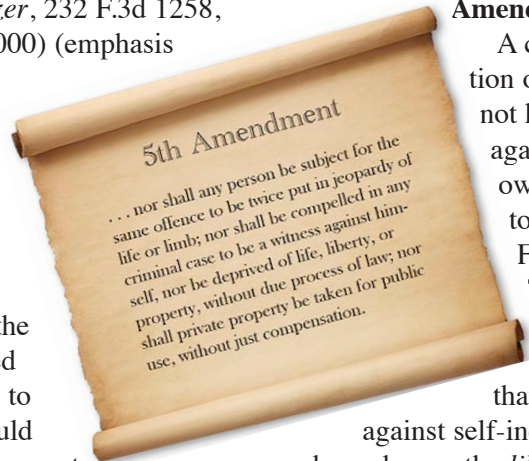
2. When can one assert the Fifth Amendment?

The U.S. Supreme Court has stated that "the privilege afforded not only extends to answers that would in themselves support a conviction under a federal criminal statute but likewise embraces those which **would furnish a link in the chain of evidence needed to prosecute the claimant for a federal crime.**" *Hoffman v. United States*, 341 U.S. 479, 485-486 (1951) (emphasis added). In other words, the question

does not have to be "In 2013, did you file a false income tax return, in violation of Title 26, United States Code, Section 7206(1)?" for someone to properly assert the Fifth Amendment. Rather, a question requiring a response that could implicate the business owner in criminal activity is sufficient.

3. The "possibility of prosecution" is sufficient to assert the Fifth Amendment.

A criminal investigation or prosecution does not have to be pending against the business owner for him or her to properly assert the Fifth Amendment. The U.S. Court of Appeals for the Ninth Circuit held that the "privilege against self-incrimination does not depend upon the *likelihood*, but upon the *possibility* of prosecution." *Doe ex rel. Rudy-Glanzer v. Glanzer*, 232 F.3d 1258, 1263 (9th Cir. 2000). The U.S. Court of Appeals for the Eleventh Circuit agreed, explaining that "a witness may properly invoke the privilege



see 5TH AMENDMENT next page

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James D. Gilson (right) is sworn in as the president of the Utah State Bar by Justice Thomas R. Lee of the Utah Supreme Court.

Gilson begins term as president of the Utah Bar

James D. Gilson has been installed as the president of the Utah State Bar for the 2014-2015 Bar year. He was the president-elect of the Bar in 2013-2014. Since 2008, he has served on the board of commissioners of the Utah State Bar, and is a member of its executive committee.

From 2010-2014, Gilson served as co-chair of the Utah Supreme Court Committee on New Lawyer Training. During 2005-2008, he was a screening panel member of the Ethics and Discipline Committee of the Supreme Court. He has also served as president of the Utah Chapter of the Federal Bar Association.

At the beginning of his career, Gilson was a judicial law clerk to the Honorable J. Thomas Greene and later for the Honorable Dee Benson, of the U.S. District Court for the District of Utah, and was an Assistant United States Attorney in the District of Utah, prosecuting white collar criminal matters.

Every year since 2008, he has been

included in *Mountain States Super Lawyers* and is also listed in *Best Lawyers in America* in the area of commercial litigation.

Gilson holds membership in the Utah State Bar; Colorado State Bar; Washington, D.C., Bar and is admitted to practice in the United States District Court (District of Utah), United States Tenth Circuit Court of Appeals and the United States Supreme Court.

Gilson is a shareholder at Callister Nebeker, & McCullough. He serves as the chair of the Litigation Practice Area and is also a member of the Labor & Employment and Intellectual Property practice areas. He practices general business litigation, including banking, contract, intellectual property, securities, employment, unfair competition, real property and probate disputes. As a former federal prosecutor, he also represents businesses and individuals in white collar criminal defense matters, including federal and state regulatory offenses.

being subject to a civil judgment. Thus, if a business owner currently involved in civil litigation is faced with the real possibility that his or her conduct is criminal, asserting the Fifth Amendment and remaining silent may be the most appropriate course of action. Are there disadvantages to asserting the Fifth Amendment in a civil case? Yes. However, that will be a subject for another day.

Jeffrey B. Setness is of-counsel with Fabian Law with a practice focused on white-collar criminal defense and government investigations, civil tax litigation and representing individuals and businesses before the Internal Revenue Service.

5TH AMENDMENT

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when he reasonably apprehends a risk of self-incrimination, . . . **though no criminal charges are pending against him . . . and even if the risk of prosecution is remote.**" *United States of America v. Cuthel, et al.*, 903 F.2d 1381, 1384 (11th Cir. 1990) (emphasis added).

4. Conclusion.

In business and life in general, one must be able to assess and prioritize potential risks. To most people, the risk of criminal prosecution and going to jail is a far greater risk than

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IRA protection in light of the recent Clark decision

On June 12, the United States Supreme Court held in a unanimous decision that inherited IRAs are not “retirement funds” within the meaning of federal bankruptcy law. This means that inherited IRAs are available to satisfy creditors’ claims. (See *Clark, et ux v. Rameker*, 573 U.S. (2014).

The court reached its conclusion based on three factors that differentiate an inherited IRA from a participant-owned IRA: 1. The beneficiary of an inherited IRA cannot make additional contributions to the account, while an IRA owner can, 2. The beneficiary of an inherited IRA must take required minimum distributions from the account regardless of how far away the beneficiary is from actually retiring, while an IRA owner can defer distributions at least until age 70 1/2, and 3. The beneficiary of an inherited IRA can withdraw all of the funds at any time and for any purpose without a penalty, while an IRA owner must generally wait until age 59 1/2 to take penalty-free distributions.

These factors characterize an inherited IRA as money that was set aside for the original owner’s retirement and not for the designated beneficiary’s retirement. This simple analysis could also be applicable to all inherited defined contribution retirement plan accounts, so inherited 401(k) and 403(b) accounts are also affected.

What Can Be Done to Protect Inherited IRAs From Creditors?

In view of the Clark decision, all are advised to thoughtfully reconsider any

outright beneficiary designations for their retirement accounts if they want to insure that the funds will remain protected for their beneficiaries after death. By far

the best option for protecting an inherited IRA is to create a Standalone Retirement Trust for the benefit of all of the intended IRA beneficiaries. If properly drafted, this type of trust offers the following advantages:

- Protects the inherited IRA from each beneficiary’s creditors as well as predators and lawsuits.
- Insures that the inherited IRA remains in the family bloodlines and out of the hands of a beneficiary’s spouse, or soon-to-be ex-spouse.
- Allows for experienced investment management and oversight of the IRA assets by a professional trustee.
- Prevents the beneficiary from gambling away the inherited IRA or blowing it all on exotic vacations, expensive jewelry, designer shoes and fast cars.
- Enables proper planning for a special needs beneficiary.
- Permits minor beneficiaries, such as grandchildren, to be immediate beneficiaries of the inherited IRA without the need for a court-supervised guardianship.
- Facilitates generation-skipping transfer tax planning to insure that estate taxes are minimized or even eliminated at each generation.

There are some downsides to tying up an IRA inside of a trust, including:

- Compressed tax brackets which max out at \$12,150 of income (in 2014).
- Ongoing accounting and trustee fees, and the sheer complexity of administering the trust year after year.
- A well-drafted trust could become completely derailed by an uncoordinated IRA beneficiary designation.

Therefore, all of the pros and cons of a

have been different?

When a spouse inherits an IRA, he or she has three options for what to do with it: 1. The spouse can cash out the inherited IRA and pay the associated income tax, 2. The spouse can maintain the IRA as an inherited IRA, or 3. The spouse can roll over the inherited IRA into his or her own IRA, after which it will be treated as the



DEACON HAYMOND



Standalone Retirement Trust must be carefully considered before committing to this strategy.

Could the Clark Decision Put IRAs Inherited by Spouses at Risk?

The Clark decision dealt with an IRA inherited by the daughter of the owner. If the IRA were instead inherited by the spouse of the owner, would the decision

spouse’s own IRA.

In scenario No. 1, the cashed-out IRA will not have any creditor protection because the proceeds will become co-mingled with the spouse’s own assets. Extending the Supreme Court’s rationale to scenario No. 2, the inherited IRA will

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It's time to get serious about cyber defense

The average data breach costs about \$5.9 million. The Ponemon Institute and IBM calculated that a company loses almost 30,000 records in an average breach and each lost record costs \$201. With losses that staggering, it's time to get serious about cyber defense. Here are some helpful tips.



TSUTOMU JOHNSON

Companies should figure out how they store and collect personal information. Personal information includes Social Security numbers, financial account numbers, health information, credit card information and driver license numbers. Companies store personal information on W-2s, insurance application forms, I-9 forms, HR records, scanners, computers, laptops and cell phones. Companies collect information in various ways. For example, the HR department may collect Social Security numbers and insurance information; meanwhile, cash registers and credit card scanners collect credit card information.

Once the company identifies how it manages personal information, it should develop an information security program. That program will set policies and procedures for managing personal information and reducing security threats. For example, if a company gathers social security numbers, a company may create a policy to lock that information in an office or encrypt electronic versions of that information.

Companies should change the password rules for logging into a computer, laptop or phone. Most people use passwords like "password", "abc123", "12345678", or "letmein" to get into a work computer. This isn't the '80s — today's hackers use programs that can guess simple passwords in microseconds. Companies should revamp their rules so passwords change regularly, have at least 12 characters, and use three random words.

Companies should develop a data breach response plan. During a data breach, companies need a guideline to manage the chaos. The data breach response plan identifies who to call from law enforcement, how to preserve evidence for a lawsuit, and how to stop the breach.

Finally, companies need to comply with state and federal laws. Forty-seven states have data breach laws that penalize companies for a data breach. If a company has customers in more than one state, it may be subject to multiple states' laws. For federal law, the Federal Trade Commission (FTC) has the authority to sue any for-profit company that commits an

unfair or deceptive business practice. This means the FTC can sue companies that don't have reasonable security practices. Other federal laws include HIPAA, the Gramm-Leach-Bliley Act, the Child Online Privacy Protection Act and the Family Educational Rights and Privacy Act. These laws are complicated, but a knowledgeable cyber defense attorney can help companies navigate the maze of state and federal laws successfully.

Tsutomu Johnson is the founder of Snow, Christensen & Martineau's Cyber Defense Law Group.



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DIY LAW

from page F1

court would appoint a guardian for them, and it might not be someone you choose. And state law determines how most of your belongings are distributed. Whatever is left after taxes would be distributed to the persons specified under the law. It's called the laws of intestacy (a fancy lawyer word for "died without a valid will"). Here in Utah, your estate would be divided between your surviving spouse and children in pre-set proportions, especially if there were children of a prior marriage. But what the DIY folks don't usually mention, and many people don't realize, is that the laws of intestacy also apply if you foul up a DIY will.

Unintended result No. 2

A father was estranged from one of his children and wanted to disinherit him. Dad bought DIY will software from a big-box store and, following the prompts, listed his assets and made gifts to children, but omitted some important ones: small numbers of shares of various phone company stocks that he had bought many years earlier. Those shares, which probably once seemed like peanuts, had grown in value because of mergers and stock splits and were worth several million dollars and made up the largest part of Dad's estate by the time he died.

Because Dad did not understand how important it was to have a residuary clause, and the DIY software didn't explain it in a way that a lay person could understand, the DIY will was completed without such a clause. A residuary clause, by the way, is a clause that says, "after everything else is paid for and if there's anything left, here's who it goes to..." So guess what happened? The stocks passed according to the law of intestacy, and the son, who the father wanted to disinherit, walked away with almost \$400,000. To make matters worse, he had a substance abuse problem and blew through the money in less than a year. Ouch!

Lastly, even the signing of the will or trust can be tricky. The law provides some pretty specific signing requirements for wills for a good reason — the avoidance of fraud and undue influence. But it also trips people up. Witnesses have to be in the presence of the signer of the will, and of each other, as each signature is made. One of the earliest cases lawyers read on estate planning involves a witness who signed a will, and then walked away for a minute while the other witness signed. It made the will invalid. Those things are not generally well explained in most DIY programs.

Most of us are cost-conscious and careful how we spend our precious dollars. Can you really put a price on making sure your wishes are carried out when you pass or to make certain your family is taken care of if you aren't around to do it? Compared to the cost of a lawsuit in an estate, or an inheritance going to an unintended beneficiary or ruining someone's life, or having an invalid will, the services of a good attorney are pretty inexpensive. Establishing a relationship with a competent estate planning attorney to help you plan for and protect your family and what you value, is worth it.

Dennis Astill is a principal with Astill Law in Midvale.



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Legal wrangling likely to last a long time in Shurtleff/Swallow case

Legal experts can agree on at least one thing as the historic legal battle in the criminal case against two former Utah attorneys general begins: This is

a case that won't be resolved anytime soon.

Together, Mark Shurtleff and John Swallow spent nearly 13 years running

Utah's top law enforcement office and the experts say the case could take years to resolve as lawyers navigate a scandal involving nearly two dozen charges, hundreds of thousands of pages of evidence and some dubious witnesses.

The pair appeared together in court for the first time last week but did not enter pleas. In suits and ties they sat, then stood, together as the judge ran through some formalities and scheduled another hearing for Aug. 18.

Both men face numerous charges of bribery, obstruction of justice and other counts that prosecutors say stem in part from cozy relationships with businessmen who offered gold coins, luxury vacations and use of a private jet in exchange for favorable treatment by the AG's office.

The allegations against the men found their way in and out of the press for a year and a half as new accusations and various federal, state and local investigations were launched. It all came to a head July 15, when Salt Lake County District Attorney Sim Gill announced the charges and arrests.

Prosecutors said the men used a luxury jet, houseboat and homes

belonging to one businessman in trouble with regulators and took luxury California vacations paid for by another.

Gill said both men accepted at least \$50,000 in cash or campaign contributions from people facing or expecting to face scrutiny by the attorney general's office. Swallow also accepted a dozen gold coins from a former employer as a gift and then sold them back to the employer for

more than they were worth, investigators said. Prosecutors also charge the men with covering up their activities, which could result in prison terms of up to 30 years.

Among the options discussed by those involved is the possibility of a plea bargain. But Shurtleff, at least, will have none of it. "There's no plea — what would I plead to? There's nothing to plead to," he said following last week's hearing. "When I say these are frivolous, false charges, I absolutely mean it."

Swallow seemed to agree. "Facts will show that I'm innocent of all the things they've said I've done, and that's all I have to say," he said.

CLARK from page F4

not be protected from the spouse's creditors because the spouse is prohibited from making additional contributions to the account, may be required to take distributions prior to reaching age 70 1/2, and can withdraw all of it at any time without a penalty. In scenario No. 3, a rollover is not automatic, and even after a rollover is completed, the inherited funds were certainly not set aside by the spouse for his or her own retirement before the rollover was initiated.

Could State Exemptions Still Protect Inherited IRAs?

In the wake of the Clark decision, a handful of states — including Alaska, Arizona, Florida, Idaho, Missouri, North Carolina, Ohio and Texas — have either passed laws or had favorable court decisions that specifically protect inherited IRAs under state bankruptcy exemptions for federal bankruptcy purposes. If the IRA beneficiary is lucky enough to live in one of these states, then the beneficiary may very well be able to protect their inherited retirement funds by claiming the state exemption instead of the federal exemp-

tion.

Caution should be used in relying on state exemptions to protect a beneficiary's inherited IRA. People are more mobile than ever and may need to move from state to state to find work, pursue educational goals, or be closer to elderly family members in need of assistance. Aside from this, federal bankruptcy laws now require a debtor to reside in a state for at least 730 days prior to filing a petition for bankruptcy in order to take advantage of the state's bankruptcy exemptions. Therefore, long-term planning should not rely on a specific state's laws but instead should take a broad approach.

The Bottom Line

There is a not one-size-fits-all plan. Given the amount of wealth held inside retirement accounts, it important to meet with your advisers to determine what planning option is best for you and your family. The Clark decision has amplified the need to become knowledgeable about the pros and cons of all of the different beneficiary choices for your retirement assets.

Deacon Haymond is the founder of Haymond Law, a practice that incorporates tax and legal strategies for individuals, families, trusts, estates, private business entities and nonprofit organizations.



Mark Shurtleff



John Swallow

CYBER DEFENSE

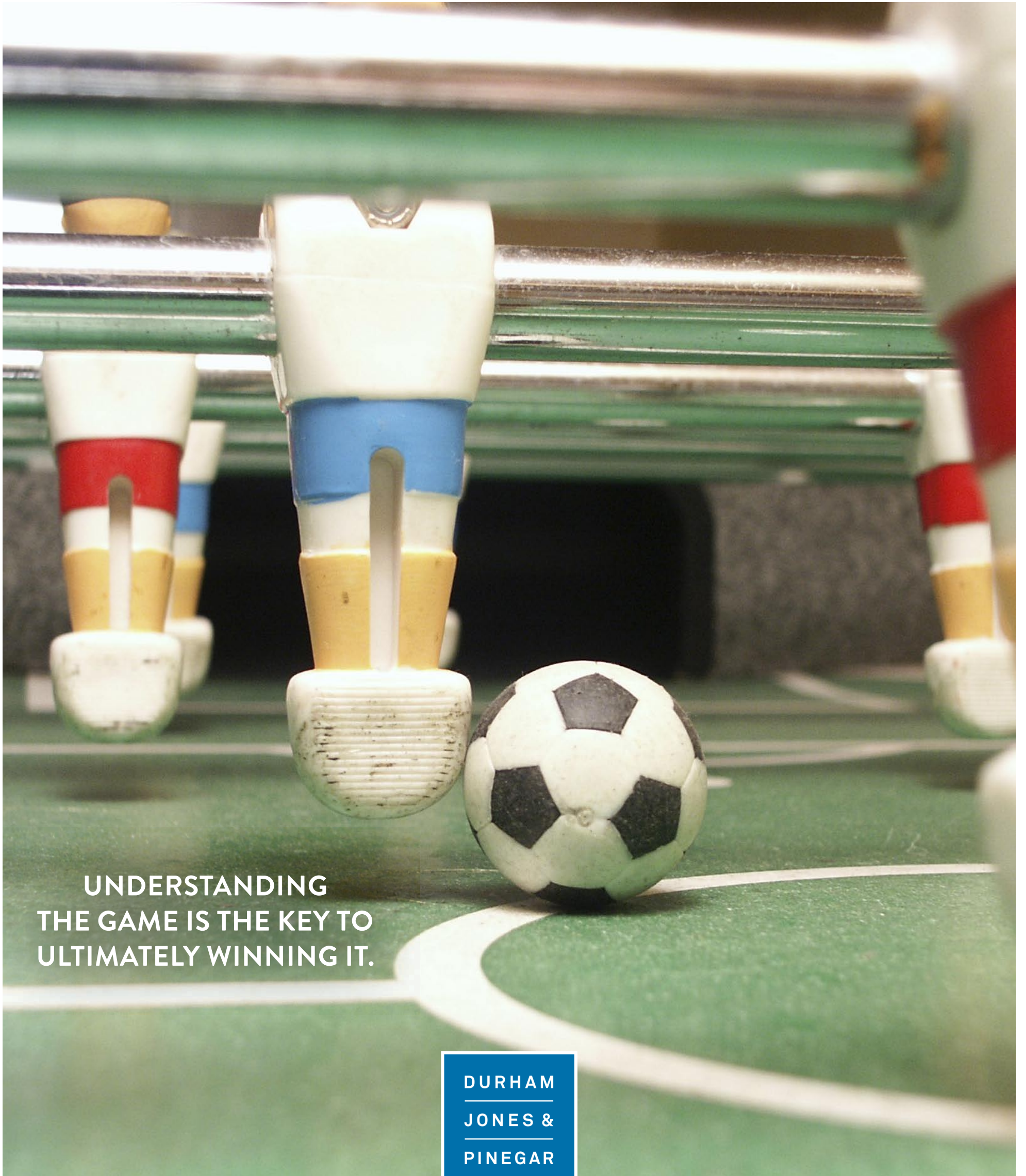
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8	Stoel Rives LLP 201 S. Main St., Ste. 1100 Salt Lake City, UT 84111	801-328-3131 stoel.com	72 361	39 8 129	12 1	Corporate; litigation; technology & intellectual property; energy development; real estate & construction; environment, land use & natural resources; labor & employment, benefits, tax & private client	Scott F. Young 1907
9	Snow, Christensen & Martineau 10 Exchange Place, 11th Floor Salt Lake City, UT 84111	801-521-9000 scmlaw.com	55 55	36 18 116	2 2	Trial practice, appellate, corporate & business law, employment, healthcare litigation, transportation, real estate, securities & investment law, trusts & estates, white collar criminal defense, governmental entity defense, cyber defense	Andrew M. Morse 1886
10	Strong & Hanni Law Firm 102 S. 200 E., Ste. 800 Salt Lake City, UT 84111	801-532-7080 strongandhanni.com	52 52	36 17 105	2 2	Business & corporate transactions, commercial litigation, construction, real estate, labor & employment, business formation, mergers & acquisitions, securities, tax, products liability defense, medical malpractice defense, medical devices & pharmaceutical litigation, transportation, aviation, insurance coverage & bad faith litigation, estate planning & family law	Catherine M. Larson 1888
11	Snell & Wilmer 15 W. South Temple, Ste. 1200 Salt Lake City, UT 84101	801-257-1900 swlaw.com	50 398	23 5 94	9 1	Commercial litigation, commercial finance, corporate & securities, healthcare, labor & employment, construction, real estate, natural resources, environmental & energy, oil & gas, mining	Brian Hulse & Brian Cunningham 1938
12	Van Cott, Bagley, Cornwall & McCarthy PC 36 S. State St., Ste. 1900 Salt Lake City, UT 84111	801-532-3333 vancott.com	49 50	30 3 78	3 2	Appellate, banking & financial service, business organizations, construction, criminal defense, eminent domain, employment & employee benefits	Gregory P. Williams 1874
13	Callister Nebeker & McCullough 10 E. South Temple, Ste. 900 Salt Lake City, UT 84133	801-530-7300 cnmkaw.com	44 44	32 10 78	1 1	Banking & finance; bankruptcy & creditor/debtor; business entities, transactions & financing; construction; employee benefits & ERISA; energy, natural resources, utilities & environmental; estate & tax planning; government & administrative; intellectual property; labor & employment; litigation, real estate	T. Richard Davis 1920

Utah's Top Law Firms (CONTINUED from previous page)

Ranked by Number of Utah Attorneys

Rank	Firm Name Address	Phone Web	# of Utah Attorneys # of Nationwide Attorneys	# of Partners # of Paralegals # of Full Time Employees	Locations Nationwide Locations in Utah	Major Areas of Practice	Managing Partner Year Established
14	Fabian & Clendenin 215 S. State St., Ste. 1200 Salt Lake City, UT 84111	801-531-8900 fabianlaw.com	44 48	25 2 72	2 1	Bankruptcy, business & corporate, complex litigation, employment, energy & utilities, environmental & natural resources, government investigators & white collar criminal defense, intellectual property, local government, real property, tax & estate planning, tax controversy & litigation	1919
15	Workman Nydegger 60 E. South Temple, Ste. 1000 Salt Lake City, UT 84111	801-533-9800 wnlaw.com	39 40	30 7 95	2 1	Patents, copyrights, trademarks, trade secrets, intellectual property litigation, complex commercial litigation	Jon Richards 1984
16	Ballard Spahr LLP One Utah Center, Ste. 800 Salt Lake City, UT 84111	801-531-3000 ballardspahr.com	36 516	18 11 80	14 1	Business & finance, commercial litigation, communications, international, labor & employment, life sciences/technology, M&A, mortgage banking, patents, public finance, real estate, resort & hotel, tax	Blake K. Wade 1987
17	Clyde Snow & Sessions 201 S. Main St., Ste. 1300 Salt Lake City, UT 84111	801-322-2516 clydesnow.com	35 35	23 4 51	4 1	Employment, white collar defense, securities, tax, water & natural resource law, real estate, trusts, bankruptcy	Walter A. Romney Jr. 1951
18	Dorsey & Whitney LLP 136 S. Main St., Ste. 1000 Salt Lake City, UT 84101	801-933-7360 dorsey.com	34 545	18 7 59	18 1	Banking & bankruptcy, corporate, intellectual property, labor & employment, litigation (including commercial litigation, products liability and securities), mining & natural resources, real estate, regulatory affairs	Nolan Taylor 1912
19	Prince, Yeates & Geldzahler 15 W. South Temple, Ste. 1700 Salt Lake City, UT 84101	801-524-1000 princeyeates.com	31 31	21 3 42	2 2	Alcoholic beverages licensing & compliance, bankruptcy, commercial business, employment & labor, estate planning & probate trust administration, family, financial institutions, government relations, international, litigation, natural resources, personal injury, real estate, tax, trademarks & unfair business practice	Glenn R. Bronson 1971
20	TraskBritt PC 230 S. 500 E., Ste. 300 Salt Lake City, UT 84102	801-532-1922 traskbritt.com	25 25	11 11 63	1 1	Intellectual property	Edgar R. Cataxinis 1973
21	Thorpe North & Western LLP 8180 S. 700 E., Ste. 350 Sandy, UT 84074	801-566-6633 tnw.com	21 21	10 2 29	1 1	Intellectual property, patents, trademarks, copyrights, enforcement & litigation	Garron M. Hobson, Peter M. deJonge, Steve M. Perry, Gary P. Oakeson, David W. Osborne, Jason R. Jones, Christopher L. Johnson, Erik S. Erickson, Alex W. Haymond, Todd B. Alder 1979
22	Cohne, Rappaport & Segal PC 257 E. 200 S., Ste. 700 Salt Lake City, UT 84070	801-532-2666 crslaw.com	20 20	13 2 26	1 1	Litigation, real estate, family law, business, criminal	Jeffrey L. Silverstrini 1975
23	Smith Hartvigsen PLLC 175 S. Main St., Ste. 300 Salt Lake City, UT 84111	801-413-1600 smithhartvigsen.com	9 9	5 3 20	1 1	General litigation, water & natural resource, land use & redevelopment law, state & local government, family, employment, construction, corporate, appellate practice	J. Craig Smith 2002
24	Robinson Seiler & Anderson LC 2500 N. University Ave. Provo, UT 84604	801-375-1920 rsalawyers.com	6 6	3 3 10	1 1	Business, business/commercial litigation, real estate, estate planning & probate, bankruptcy	Mark F. Robinson, Thomas W. Seiler, & Jared L. Anderson



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