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Galyardt Joins Vorys as Of Counsel

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Vorys, Sater, Seymour and Pease LLP announced today that Suzanne Galyardt has joined the firm's Columbus office as of counsel in the trusts, estates, and wealth transfer group. Her practice focuses on tax-exempt organizations, estate planning, estate and trust administration, and litigation involving gifts, estates, and trusts. Prior to joining Vorys, Galyardt spent four years as associate general counsel for advancement and tax in The Ohio State University Office of Legal Affairs. Prior to her work at The Ohio State University, she worked as a tax associate at Vorys.

"Our tax-exempt organizations team has decades of experience providing valuable insight and advice to all varieties of nonprofit and tax-exempt organizations," said Ron Rowland, chair of the Vorys trusts, estates, and wealth transfer group. "Suzanne's experience at The Ohio State University will further strengthen the work we do for these clients. She brings a wealth of understanding about the challenges these organizations face including creation, compliance, governance, fundraising, and compensation, among other issues."

Galyardt has 11 years of experience advising tax-exempt organizations with respect to corporate governance, business transactions, and tax and gift matters, including qualification for tax exemption, unrelated business income tax (UBIT), qualified sponsorships, affinity agreements, Form 990 reporting, intermediate sanctions, the use of affiliated and subsidiary entities, lobbying and political activities, sophisticated planned and illiquid gifts, endowment administration and UPMIFA compliance, charitable solicitation and fundraising, grant and gift agreements, gift processing and receipting, donor benefits, donor-advised funds, private and operating foundation requirements, reorganizations, dissolutions, and gift-related litigation.

In addition to her tax-exempt organizations practice, Galyardt works on a wide variety of wealth transfer matters for clients, including estate planning designed to protect clients' assets and minimize estate, gift, and generation-skipping transfer taxes, strategic philanthropy, business succession planning, representation of corporate and individual fiduciaries on various trust and estate administration issues, and

litigation involving estates and trusts.

Galyardt received her J.D. *with honors* from The Ohio State University Michael E. Moritz College of Law where she was a Public Service Fellow and attended the summer law program at the University of Oxford in England. Suzanne graduated *summa cum laude* from The Ohio State University Fisher College of Business with a bachelor of science degree in finance.

About Vorys: Vorys was established in 1909 and has grown to be one of the largest Ohio-based law firms with nearly 375 attorneys in seven offices in Columbus, Cincinnati, Cleveland and Akron, Ohio; Washington, D.C.; Houston, Texas; and Pittsburgh, Pennsylvania. Vorys currently ranks as one of the 200 largest law firms in the United States according to *American Lawyer* magazine.