

**Erie County Bar Association's Business & Commercial Law Section**  
in cooperation with  
**The Erie Chapter of the PA Institute of Certified Public Accountants**  
and through the generous sponsorship of  
**The Erie Community Foundation**  
presents

**ECBA**

**PAICPA**

  
The Erie  
Community  
Foundation  
*Helping today... Shaping tomorrow*

**Tuesday, November 20, 2007**

Manufacturers Association Conference Center  
7:45 - 8:30 a.m. - Registration/Continental Breakfast  
8:30 - 11:50 a.m. - Seminar  
\$39 (ECBA member) \$59 (nonmember)  
*(a 52% member savings thanks to the  
Erie Community Foundation)*

**SELECTED ISSUES IN  
BUSINESS PLANNING:  
CHOICE OF ENTITY, SUCCESSION  
PLANNING AND VALUATION**

**TOPICS**

- Tax Implications – Formation to Termination
- Tax Consequences – Family Business to Sophisticated Multi-Owner Operations
- Asset Protection – Inside and Outside Liability
- Conversions – Existing Entity to a New Entity
- Private Equity Considerations
- Professional Entity Nuances

Attorney Wegley graduated from Gannon University in 1990 with a Bachelor of Science degree in Accounting. Attorney Wegley was licensed as a Certified Public Accountant in Pennsylvania in 1992 and previously practiced with the public accounting firm of Ernst & Young, L.L.P. in Erie. He received his Juris Doctor degree from the University of Pittsburgh School of Law in 1999. At the Knox Firm, he concentrates his practice in business law, federal and state tax matters, complex and basic estate planning.

**JEROME C. WEGLEY, Esquire**  
Knox McLaughlin Gornall & Sennett, P.C.

**SPEAKERS:**



Attorney Ehrenreich is a 2002 magna cum laude graduate of Gannon University. He received his Juris Doctorate, cum laude, from the Duquesne University School of Law in 2005. Among other honors, while at Duquesne, Attorney Ehrenreich received CALI Future Awards for excellence in Articles 2, 3 and 4 of the Uniform Commercial Code. He is a member of the firm's Business, Tax and Estate Departments.

**ELLIOTT J. EHRENREICH, Esquire**  
Knox McLaughlin Gornall & Sennett, P.C.



**TOPICS**

- Choice of Entity
- Valuation of a Business, Business Ownership Interest, Security, or Intangible Asset - new standards issued by the AICPA effective January 1, 2008

Mr. Finney is a partner with Malin, Bergquist & Company, LLP, one of Erie's oldest and largest certified public accounting firms. A tax specialist since 1988, and representing organizations in northwest Pennsylvania and eastern Ohio, he supervises the firm's tax practice in Erie.

**WILLIAM G. FINNECY, CPA CVA**  
Malin Bergquist & Company, LLP



**TOPIC**

**SUCCESSION PLANNING AND ISSUES - PART 2**

- There really *is* a crisis in small business succession.
- Why is it so hard to get owners to talk about (let alone act upon) succession?
- The Top 7 reasons for Succession Distress and Failure – and their impact.
- How to help your client understand the risks and take action.

Mr. Moore graduated from Edinboro University with a B.A. in Economics and Accounting. He spent 13 years working in manufacturing management positions in the Electronics Industry. In 1984 he founded Decision Associates, a management consulting firm that focuses on Strategic Planning, Marketing, Succession Planning, and Organizational Development. Decision Associates' primary business sectors are manufacturing, public corporations, construction, legal and accounting, and not-for-profit organizations.

**DONALD W. MOORE**  
Owner, Decision Associates  
Consultants in Strategy, Succession,  
Marketing & Organization



**Reservations due to the ECBA office by November 15, 2007**

This seminar has been approved by the PA CLE Board for **3 hours substantive law credits.**

\*ECBA Financial Hardship Policy - any lawyer for whom the cost of an ECBA Continuing Legal Education program is a financial hardship may petition the ECBA Executive Director for a reduced fee. For more information on the policy and how to apply, please contact the ECBA office at 459-3111. All requests will be confidential.

I will attend the CPA/Legal seminar on November 20. Enclosed is my check payable to the ECBA.  
You may also register online at [www.eriebar.com](http://www.eriebar.com).

Name: \_\_\_\_\_

Cancellation Policy for ECBA Events/Seminars:

Cancellations received on or before the last reservation deadline will be fully refunded. Cancellations received after the deadline will be refunded in the amount remaining after deducting expenses incurred due to your anticipated attendance.