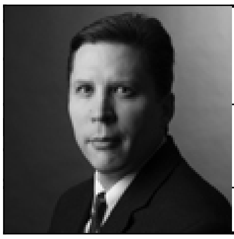

Gary L. Longmore

SHAREHOLDER/DIRECTOR

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Mr. Longmore represents clients in a wide variety of matters, including estate planning and taxation, planning for closely held businesses, and probate. Mr. Longmore's estate planning practice includes the drafting of basic wills and revocable trusts, as well as the utilization of more sophisticated estate planning techniques such as family limited liability companies and partnerships, dynasty trusts, charitable trusts, irrevocable life insurance trusts, defective grantor trusts, split-dollar agreements, foundations, and charitable support organizations. His estate planning practice also includes estate administration, the probate of estates, the preparation and filing of estate and gift tax returns, reformation of irrevocable trusts, and general tax planning and consultation. Mr. Longmore is a fellow of the American College of Trust and Estate Counsel (ACTEC).

Mr. Longmore's business planning practice includes formation, planning and taxation of professional corporations, C corporation, S corporations, limited liability companies and partnerships. Mr. Longmore drafts stock transfer documents, buy-sell agreements, lease agreements, and all types of agreements and contracts necessary to a company's business operations. Mr. Longmore has a sophisticated pharmacy practice, representing independent pharmacies in many different states on all aspects of their business operations, succession planning, estate planning, and taxation.

Mr. Longmore has an LL.M. in taxation from Denver University, and is a Certified Public Accountant. Mr. Longmore is a frequent speaker on advanced estate and business planning topics, and he is licensed to practice law in Utah and Idaho.

Mr. Longmore has been voted by his peers throughout the state as one of Utah's “Legal Elite” in the category of Wills/Trusts/Estates (as published in Utah Business Magazine). He maintains an "AV" rating with Martindale-Hubbell, which is the highest rating awarded to attorneys for professional competence and ethics.

Education

Denver University, LL.M., Taxation, 1995

University of Idaho, J.D., Business / taxation, 1994

Idaho State University, B.A., 1990

Practice Areas

Business Formation, Planning and Transactions

Estate and Trust Planning and Administration

Nonprofit and Exempt Organizations

Real Estate Transactions and Litigation

Tax Planning and Tax Controversies

Trust & Estate Litigation

Prior Professional Experience

Merrill and Merrill, Pocatello, Idaho, September 1998-October 2000

Breck Barton and Associates, Rexburg, Idaho, September 1995-August 1998

Admitted to Practice

Utah State Bar, 2001

Idaho State Bar, 1994

Professional Affiliations and Memberships

Fellow, American College of Trust and Estate Counsel (ACTEC)

Member, Idaho State Bar Association, 1994-present

Member, Utah State Bar Association, 2001-present

Member, Idaho State Board of Accountancy, 1990-present