



HOGANWILLIG ATTORNEYS AT LAW

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FIRM NEWS: *Breaking Ground*

Earlier this summer, Iskalo Development Corp. broke ground on the future office location of HoganWillig. This state-of-the-art office building is located at the corner of North Forest Road and John James Audubon Parkway in Amherst, New York just across from our current location.

Below is a rendering of the 80,000-square-foot office building that is set to open by September 1, 2009. HW will occupy the entire third floor, approximately 26,000 square feet, a substantial increase from our current space of 15,000 square feet. With

26 attorneys and a total staff of over 75 employees, we look forward to the increased space to accommodate our continued growth.

We are pleased to announce that this new office building will be one of the first multi-tenant office buildings in Western New York to achieve LEED certification (Leadership in Energy and Environmental Design). ■

*2410 North Forest Road
Amherst, NY 14228
Breaking Ground
Summer 2008*



DYNASTY TRUSTS

The attorneys of our estate planning department recently met with Thomas W. Branchini of Prudential Insurance Company for a discussion concerning the pros and cons of various estate planning tools. As a result of this meeting, it occurred to us that many people may not be familiar with a planning tool known as a dynasty trust. Therefore, we have summarized the concept of a dynasty trust below in an attempt to familiarize the local community with its benefits and to raise awareness of the importance of advanced planning to protect and preserve your assets.

A dynasty trust is an irrevocable trust that is designed to allow assets to pass from one generation to another indefinitely without being subject to gift, estate, or generation-skipping tax. Under our federal tax laws and many state laws, assets are subject to estate taxes when they pass to successive generations. A dynasty trust assures that assets not used by one generation can pass to subsequent generations without being diminished by any estate or inheritance taxes. In

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HW'S FALL HEALTH TIPS *Courtesy of Top Health®*

Good Carb, Bad Carb?

You've probably heard that carbohydrates can be good or bad because some are more likely to cause weight gain. The truth is not that simple and may be related to the glycemic index, which measures how much your blood sugar rises after eating carbohydrates.

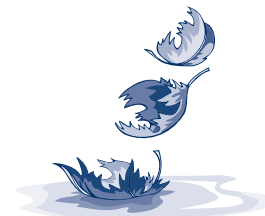
Here's the skinny:

High-glycemic foods, such as instant rice or white bread, can cause blood sugar to rise sharply, followed by a rapid decline that triggers renewed hunger - eating more and gaining weight. Other high-glycemic foods include white potatoes, raisins, carrots, pretzels and

most breakfast cereals and crackers.

Low-glycemic foods, such as vegetables and most fruits, cause modest rises in blood sugar. Steady levels can result in less hunger, fewer calories consumed and less weight gain. Other low-glycemic foods include beans and whole grains.

Here's the catch: While helpful, the glycemic index measures foods individually, and foods tend to be eaten in combination. The fiber, fat and protein present in a meal can slow the rate at which carbohydrates are absorbed. So, high-glycemic foods are not always "bad" when they are eaten with other foods.



This newsletter is intended to provide general information and does not constitute legal advice. Please consult with an attorney to see how this information may apply to you and your specific circumstances.

NOTE: If you wish to have your name removed from our mailing list, please contact Jessica at 716-636-7600, or email jhulbert@hoganwillig.com.