

As Seen In... *Forbes*, September 2, 2009

Frazer, Ryan, Goldberg & Arnold, LLP

20 Years of Excellence

Years ago, Jim Ryan affixed a tag on the phones of his firm's lawyers. It read: "Clients don't care how much we know until they know how much we care."

It is an ethic that has served the Phoenix firm of Frazer, Ryan, Goldberg & Arnold well. The firm, which specializes in estate and trust planning, tax planning and tax controversy, estate and trust litigation, mental health and elder care, and all forms of business formation, maintenance and transactions is now celebrating its 20th anniversary.

The firm's caring ethic is part of the legacy of founding partner David Frazer, now retired, one of the state's most respected tax attorneys.

"Caring about our clients before caring about ourselves is what Dave taught us," says Ryan, firm co-founder and managing partner. "He has a 40-year reputation of commitment to integrity and client efficiency, which we continue to follow."

Most striking about the firm is the incredible level of experience and expertise possessed by its 17 lawyers. Yes, once you realize this firm cares about its clients, you can indeed be impressed with "what they know."

"For the owner of a closely held business, or a family with wealth, we can provide solutions across the entire estate and tax spectrum," Ryan says. "We have



multiple attorneys with master's degrees in taxation; we have former Department of Justice attorneys; we have numerous certified specialists. We are as sophisticated as the estate and tax departments of most large law firms, without the extraordinary overhead."

Many of the firm's partners are high-profile experts in Arizona who are recognized in their fields. For example, Ryan chaired the state bar committee that accomplished a new codification of trust law passed by the Arizona legislature last year. He says, "It really helps Arizona citizens who have trusts be more protective of their assets for their children and grandchildren and to guide the courts in trust controversy matters."

A look at the unique expertise of the firm's other equity partners:

Yale Goldberg, an Arizona Certified Specialist in Tax Law, is an expert in tax controversy and a former tax attorney for the United States Department of Justice. He wrote a tax treatise on employee and independent contractor issues still used by many lawyers around the country.

Charles Arnold, specializing in mental health and elder law, is also a Certified Fiduciary. He was recently asked by the Arizona State Supreme Court to remodel the mental health court system. He is also skilled in handling

trusts for people who have children with special needs.

John Fitzpatrick, with two decades of trial experience, is the go-to lawyer for all manner of estate-related controversies, including guardianship, probate trust or fiduciary-related issues.

Scott Erickson specializes in estate planning, estate and trust administration, and formation of closely held business organizations. He is the chairman of the commission that administers the legal specialization program for estate practitioners in Arizona.

Brenda Church practices exclusively in the areas of estate planning, trust and probate administration, with extensive experience in charitable and gift planning solutions. She is one of two firm attorneys who are members of the prestigious American College of Trusts and Estate Council together with Ryan.

In short, the firm's two-decade legacy has shown that caring and competency can lead to peace of mind. As Ryan puts it: "A lot of people put off planning. That can cause their survivors a lot of grief. But it's not a hard process. We try to make it palatable, so our clients can sleep at night knowing they have made all the necessary arrangements."

Practice Areas

- Business Formation & Transactions
- Civil & Criminal Tax Controversy
- Commercial Litigation
- Employment Tax Controversy
- Estate Controversy Litigation
- Estate Planning
- Guardianship & Conservatorship
- Mental Health & Elder Law
- Pension & Employment Benefits
- Probate & Trust Administration
- Real Estate
- Tax Planning

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3101 N. Central Avenue
Suite 1600
Phoenix, AZ 85012-2615
602-277-2010
www.frgalaw.com