



## Lee M. Stautberg

Partner  
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Lee directs her primary attention to the needs of privately held businesses and their owners, where she serves as attorney and trusted adviser on business issues and succession, tax and estate planning.

She cares about her clients like family, personally guiding them through the legal aspects of their unique challenges. Her creativity, centered on the individual client, has produced positive results measured by the impact of her proactive legal advice and in tax savings to her clients.

As a practicing lawyer for more than 20 years, Lee has built a unique arsenal of experiences and contacts that make her an invaluable partner to her clients. She serves on Dinsmore's Diversity Council, Opinion Committee, and is a former member of this firm's Board of Directors. Lee is co-chair of the firm's National Tax Benefits and Wealth group, a National team of attorneys and paralegals.

### Services

- Private Client & Family Wealth Planning
- Mergers & Acquisitions
- Corporate & Transactional
- Corporate Taxation
- Tax Planning
- Tax Credits, Affordable Housing, & Economic Development

### Education

- The Ohio State University Moritz College of Law (J.D.)
- The Ohio State University (B.S., *cum laude*)

### Bar Admissions

- Ohio

### Affiliations/Memberships

- 

Goering Center, board of advisors

- 

Cincinnati Estate Planning Council, past president

- Leadership Cincinnati, Class 41
- Cincinnati Academy of Leadership for Lawyers (CALL) Class X
- American College of Trust and Estate Counsel, fellow, Business Planning Committee and Rules and Regulations Committee
- Ohio State Bar Association, Estate Planning, Trust and Probate Law Section council, Vice-Chairperson
- Cincinnati USA Regional Chamber, Finance and Tax Committee past chairperson
- Cincinnati Bar Association, Taxation Committee past chairperson
- French American Business Alliance (Cincinnati), past board member
- Good Samaritan Hospital Foundation, past board member
- Good Samaritan Hospital Foundation Planned Giving Committee past chairperson
- YWCA of Cincinnati
  - Finance Committee member
  - Past board member
- Saint Ursula Academy Parent's Board, treasurer (2011 - 2016)
- Cincinnati Works, board member, lead director

## Distinctions

- Peer Review Rated AV in *Martindale-Hubbell*
- Ranked by *Chambers HNW Guide* for Private Wealth Planning, ranked Band 1
- Certified by the Ohio State Bar Association as a specialist in the practice of Estate Planning, Trust and Probate Law
- *Best Lawyers*<sup>®</sup>
  - "Lawyer of the Year" in Cincinnati for Litigation - Trusts and Estates (2015)
  - "Lawyer of the Year" in Cincinnati for Litigation and Controversy - Tax (2016, 2020, 2022, 2024)
  - Litigation - Trusts & Estates, Litigation & Controversy – Tax, Tax Law, Trusts and Estates (2021-2024)
- Ohio *Super Lawyer*<sup>®</sup>
  - Estate Planning & Probate (2024)
- Rising Star by the YWCA of Greater Cincinnati (2002 - 2003)
- Ohio *Rising Star*<sup>®</sup>

- Former Ohio Certified Public Accountant
- Mentor of the Year, Dinsmore (2020)

## Podcasts

## Fiduciary Services

Lee counsels corporate and individual trustees, providing practical advice on issues that a fiduciary encounters. She advises trust departments of publicly traded financial institutions and individual trustees in the complexities of administering their fiduciary duties, including:

- Exercise of duty to inform and report to beneficiaries,
- Exercise of discretion,
- Obligations relating to principal and income distributions,
- Decanting of trusts into new trusts,
- Trust modification (judicial and non-judicial),
- Non-judicial settlement agreements,
- Division of trusts and combination of trusts,
- Diversification of assets and managing concentrated investment positions,
- Closely held business assets held in trusts,
- Use of directed trusts,
- Trust termination,
- Limiting the trustee's potential liability, and
- Interpretation and compliance with Prudent Investor Acts and Principal and Income Acts.

When problems arise, Lee assists trustees and beneficiaries in resolving disputes. She is attuned to understanding the core of the problem at issue and first seeking a resolution of the problem outside of the courts. Lee recognizes that often trusts are created to maintain privacy and using a public forum for dispute resolution should be rare. She is experienced in using private non-judicial settlement agreements, trust modifications, and the division of trusts to resolve disputes. When these tactics are unsuccessful and the courts cannot be avoided, Lee works hand-in-hand with Dinsmore's fiduciary litigation team to provide technical advice on fiduciary matters and develop and implement litigation strategies.

Lee has been named "Lawyer of the Year" in Cincinnati, Ohio for Litigation - Trusts and Estates by The Best Lawyers in America®. She is certified by the Ohio State Bar Association as a specialist in the practice of Estate Planning, Trust and Probate Law and is a fellow with the American College of Trust and Estate Counsel.

Her technical depth, proactive advice and ability to develop and implement practical strategies are what make her an invaluable partner to her fiduciary clients.

## Experience

### **Representation of Pharmaceutical Companies**

Representation of many pharmaceutical companies with licensing of products, acquisition and divestitures of assets.

### **Project Counsel for \$150 million Mixed-Use Project**

We served as project counsel for a regional multi-family apartment developer in connection with the re-development of a \$150 million mixed-use project containing approximately 330 residential units, a boutique hotel, approximately 200,000 sq. ft. of office space, and a 1,400 space public parking garage on the Scioto Peninsula in downtown Columbus. Over a two year period, our team negotiated the purchase, sale and development agreement, and various interrelated land use agreements necessary for facilitating the creation of a new “festival street;” assisted in forming a new community authority which utilized a tax-exempt bond issuance to finance the public improvements supporting the project; collaborated with the Columbus Franklin County Finance Authority to issue tax exempt bonds, utilizing a ground lease/capital lease structure, to receive sales tax exemption savings on the materials used in construction of the apartment buildings; formed a joint venture entity to utilize capital contributions of equity investors and to take advantage of the project’s location in a qualified opportunity zone; and negotiated terms of an approximately \$60 million construction loan. Further, our development team negotiated an option of right of first offer as to the public parking garage and laid the groundwork for phase II expansion in the event our client wishes to expand its development footprint. Throughout the project, our team collaborated with the city of Columbus, Columbus Downtown Development Corporation, Columbus-Franklin County Finance Authority, and counsel for two collaborative developers.

### **Provide Ongoing Counsel for a Nursing Home Developer on a Variety of Issues**

We provide ongoing counsel for a nursing home developer regarding construction issues, construction problems, Medicare reimbursement, and other essential matters.

### **Merger**

We represented the sellers, an IT and Communications company, in a merger in a cash and equity consideration valued at over \$8 million.

### **Stock Sale**

We represented the company, a biomedical transportation company, in the sale of an approximately \$80 million business to a private equity fund.

### **Complex Joint Venture & Multi-Million Dollar Debt Financing of Client**

As a Dinsmore client was looking to expand its operation and service presence into a global marketplace, it sought a Hong Kong entity with manufacturing capability for production of its wind energy products that were to be sold under sales/master distribution arrangements in Asia and Europe. Structural, tax, governance, IP ownership, business plans, capital contribution and other issues demanded close attention by client personnel and the legal

team. The transfer of unregistered technology, the client's equity structure, operating in both Hong Kong and the People's Republic of China, coupled with a complicated business plan and detailed financing aspects, created the complexity of this transaction.

After a thorough assessment and advice from both the People's Republic of China and Hong Kong counsel, Dinsmore lawyers negotiated and prepared the complete extensive package of Joint Venture and Financing documents for this complex equity transaction.

### **Acquisition**

Our firm represented Graeter's in their purchase of fifteen retail stores from Superior Tasting Products, LLC, a former franchisee.

### **Corporate Formation; Merger; Issuance and Sale of Preferred Stock in Venture Capital Transaction**

This transaction involved the formation of Mersive, a Delaware corporation, and the subsequent merger of Mersive Technologies, LLC, a Kentucky limited liability company, into Mersive. Following the merger, Adena, Bluegrass Angels, Jones and KSTC invested \$1,500,000.00 in Mersive in exchange for its Series A preferred stock. Our firm's experience in the field of mergers and acquisitions, venture capital transactions and our knowledge of Mersive's business enabled the client to complete this transaction in an efficient and timely manner.

### **Corporate Reorganization and Membership Unit Sale**

This transaction involved a corporate reorganization of several limited liability companies which collectively owned or controlled certain coal producing and related assets followed by the sale of all of the membership units for approximately \$20,000,000 to a publicly traded company. Our firm's experience in mergers and acquisitions, natural resources and tax matters enabled the client to maximize membership unit value and complete this transaction in an efficient and timely manner.

### **Cross-Border Acquisition**

Dinsmore & Shohl recently represented CollabNet, Inc., a Silicon Valley-based company that is the recognized leader in Agile lifecycle management in the Cloud, in its acquisition of Codesion, Inc. (formerly CVS Dude) in a multi-step cross-border merger and reorganization transaction. Codesion is an Australian-based company that provides the world's leading enterprise-grade Subversion hosting platform and serves more than 3,400 customers and 70,000 users in 90 countries. CollabNet founded the industry-leading Subversion open source project in 2000 and remains the project's principal sponsor. The CollabNet TeamForge ALM platform, CollabNet Subversion software configuration management (SCM) solution, and ScrumWorks® project and program management software enable teams using any environment, methodology, and technology to increase productivity by up to 50% and to reduce the cost of software development by up to 80%.

### **Represented Graeter's Manufacturing in all Aspects of Construction of its Manufacturing Facility**

We represented Graeter's Manufacturing Co. with respect to the acquisition, development and construction of its manufacturing facility on Paddock Road in Cincinnati, Ohio.

### **Stock-for-Stock Merger**

Product line fill-in by means of tax-free all stock merger.

### **U.K. Holding Company Reorganization**

Representation of a holding company headquartered in the United Kingdom in the restructuring of its United States operations. Advice included (i) U.S. International tax advice on the minimization of the organization's worldwide effective tax rate, including transfer pricing analysis; (ii) analysis of the U.S. - U.K. tax treaty with respect to intercompany payments; (iii) advice regarding expatriate U.S. tax liability and (iv) re-incorporation of the U.S. subsidiary ("F reorganization") to minimize state and local taxes.

## Publications

December 27, 2024

**Corporate Transparency Act Blocked (Again) by Fifth Circuit**

December 9, 2024

**Corporate Transparency Act Blocked Nationwide by Texas District Court**

September 1, 2024

**Huffman Case and the Valuation of Closely Held Businesses**

Probate Law Journal of Ohio September/October 2024

June 11, 2024

**Connelly Decision: Supreme Court Rules Company-Owned Life Insurance Must Be Included in Estate Valuation**

September 16, 2021

**Tax and Employee Benefits Reform: House Committee on Ways and Means Submits Proposals**

April 2, 2020

**CARES Act Offers Social Security Tax Deferral and Tax Credit for Certain Employers Hurt by the COVID-19 Pandemic**

March 20, 2020

**U.S. Extends Individual and Business Tax Filing Deadline to July 15**

March 15, 2020

**Just Breaking: A Preliminary Report for Employers on the Coronavirus House Bill**

What You Should Know About the Families First Coronavirus Response Act

November-December 2018

**Through the Lens of a Corporate Fiduciary**

Probate Law Journal of Ohio