



Ralph E. Heyman

Of Counsel
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Dayton, OH
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A respected corporate attorney for more than 50 years, Ralph has built a reputation for solving business problems that keep his clients awake at night. He maintains a “get-the-deal-done” approach to handling corporate matters and is equally savvy in tax and wealth management issues. He has been an AV-Rated attorney for 30 consecutive years.

Ralph’s practice covers business, tax, estate planning, probate, corporation, partnership, real estate and securities law. He focuses on problem solving and the design, negotiation and implementation of complex transactions, solutions and plans.

In wealth management and estate planning, Ralph has helped his clients with pension negotiations, buy-outs and with all documentation necessary to complete their estate plans. He has worked with individuals, insurance companies, banks and investment companies.

His clients have included: Data Corporation, Mead Corporation, Motor Technology, Peerless. Tooling Technology, Inc., Towne Properties, Hills Developers and Vining Industries.

Services

- Corporate & Transactional
- Corporate Taxation
- Mergers & Acquisitions
- Private Client & Family Wealth Planning
- Tax Planning
- Bankruptcy & Restructuring
- Capital Markets

Education

- University of Cincinnati College of Law (LL.M., 1957)
 - University of Cincinnati Law Review, writer
- Harvard Law School (LL.B., *cum laude*, 1956)
- Dartmouth College (B.A., *magna cum laude*, 1953)
 - Public Administration

Bar Admissions

- Ohio
- Illinois

Affiliations/Memberships

- American Bar Association
 - Section of Taxation
 - Partnership Committee
 - Real Estate Tax Problems Committee
 - Trust and Estates Committee
 - The Group (a national association of tax planning lawyers)
- Ohio State Bar Association, Tax Committee
- Dayton Bar Association
 - Business and Tax Committee
 - Probate and Estate Planning Committee
- Cincinnati Bar Association, Tax and Estate Planning Committee
- Jewish Federation of Dayton, board member, past president
- Robert Shapiro Foundation, past chairman
- National Council for Community and Justice of Dayton, past national trustee, past head co-chair
- Dayton Bicycle Club
- Planned Giving council of Greater Dayton, trustee
- United Way, past board member
- Miami Valley School, past board member
- St. Elizabeth Hospital Foundation, past board member
- Temple Israel, past president, past board member
- Temple Israel Foundation, past board member

- Montgomery County Regional Zoning Commission, past board member
- Southwest Ohio Tax Institute, lecturer on tax and estate planning
- University of Cincinnati, lecturer on tax and estate planning
- University of Dayton School of Law, lecturer on tax and estate planning
- Dayton Area Tax Professional Society, lecturer on tax and estate planning
- Dayton Bar Association, lecturer on tax and estate planning

Distinctions

- Peer Review Rated AV in *Martindale-Hubbell*
- *Best Lawyers*® (1989 - present)
 - Corporate Law, Tax Law, Trusts and Estates, International Mergers and Acquisitions
- Ohio *Super Lawyers*® (2004 - present)
- Who's Who in Law by The *Dayton Business Journals*
- Volunteer Award from the Robert Shapiro Foundation
- NCCJ Humanitarian Award from the National Council for Community and Justice of Dayton

Experience

General Representation

I have been involved in the formation and growth by syndication, bank financing, zoning and other legal relationships with Towne Properties since its inception in 1961.

Combination

We assisted our client in negotiating, structuring and closing a tax-free combination of two medical practices and affiliated entities.

Mergers and Acquisitions

I have handled mergers both for the buyer, such as the Mead Corporation and for the seller and can list several examples of recent acquisitions such as Vining Industries, Tooling Technology, Inc., Motor Technology and Peerless.

Personal and Estate Planning

I have had years of experience since assisting Professor Casner at Harvard in the development of his Estate Planning Treatise and was chosen by three successive CEOs of the Mead Corporation to do their personal and estate planning matters which included negotiation of pensions, buy-outs, and all of the

estate planning documents necessary to complete their estate plan. I have worked with insurance companies, banks and investment companies in this regard.

Private Placements and Merger

I represented the Data Corporation in the development of the search engine that became the Lexis Nexis, along with ink jet printers and laser technology. I handled two private placements to obtain funds for its growth and negotiated and completed the legal work in regard to the merger with The Mead Corporation.