PRACTICE AREAS

BUSINESS & CORPORATE

- Selection of Entity
- Mergers &
- Acquisitions General Business Advice
- Business Succession Planning Reorganizations

• Employment Matters

COMMERCIAL LENDING

- Asset Based Financing
 Financing Restructure
- Collateral Analysis
- Participation & Intercreditor Agreements
- & Debt Workout SBA and Bond Financing Real Estate and **Construction Financing**

• Family Immigration

Product Liability

Employment

IMMIGRATION

Business Immigration

LITIGATION

- Business &
- Commercial Divorce & Family Law
- Probate
- Personal Injury

REAL ESTATE

- Sale, Acquisition & Financing
- Leasing
- Environmental

TAXATION

Taxpayer Resolution

TRUST & ESTATE/SPECIAL NEEDS/ELDER LAW

- Estate Planning
- Trust & Estate
- Administration
- Retirement Planning • Elder Law
- Taxation

RESPONSIVE SOLUTIONS

Two simple words explain our commitment to you. Being responsive is a critical element in building a strong attorney-client relationship. Whether you are a new or existing client, we will be quick to respond to your needs with the knowledge necessary to find solutions to your legal concerns.

WORCESTER

370 Main Street, 12th Floor | Worcester, MA 01608 508.459.8000

FRAMINGHAM

161 Worcester Road, Suite 501 | Framingham, MA 01701 508.532.3500

BOSTON

12 Post Office Square, 6th Floor | Boston, MA 02109 617.336.2284

CAPE COD

1597 Falmouth Road, Suite 3 | Centerville, MA 02632 508.815.2500

PROVIDENCE

1 Richmond Square, Suite 303N | Providence, RI 02906 401.331.0808

RESPONSIVE SOLUTIONS

Proudly providing legal services to our clients in **Massachusetts** and beyond



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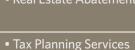
Attorneys at law

FletcherTilton_{PC}

Attorneys at law

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 Foundation Administration

Special Needs

 Professional Malpractice Bankruptcy

- Permitting, Zoning & Development Condominiums
- Real Estate Abatements

Environmental/Land Use

Solutions for Contemporary Challenges

With roots dating back nearly 200 years, our firm is the ninth oldest in the nation. For two centuries Fletcher Tilton has been one of the region's premier law firms as we continue to meet the needs and challenges that face our clients.

An environment of constant change requires the services of a legal partner who can work collaboratively with clients and draw on in-depth knowledge across many industries.

We have organized our firm around core practice areas:

- Business & Corporate
- Commercial Lending
- Divorce & Family Law
- Elder Law
- Immigration
- Labor & Employment
- Litigation
- Real Estate
- Special Needs Planning
- Taxation
- Trust & Estate Planning and Administration

In each of these areas, we have expanded our expertise into unique, more extensive subspecialties.

Today, our firm employs more than 100 professionals, including 50 attorneys, and exceptional paralegal and support staffs. We provide legal counsel in 40 specialized areas of practice from our Massachusetts and Rhode Island locations.

Expertise to Equip Our Clients

At Fletcher Tilton, we believe strongly in educating our clients so they are equipped to protect themselves, their assets and their businesses. Our attorneys author many articles and offer frequent seminars on important topics such as estate planning, elder planning, recent tax changes, employment law issues, developments in bankruptcy law, and special needs planning, to name a few. To keep our clients up to date with new developments in the law, we regularly publish newsletters covering business and general topics, and special needs planning.

We have a unique expertise in the area of sophisticated estate planning, estate administration and charitable trust administration. Attorneys within our firm's trust and estate department manage trusts with a total value of nearly half a billion dollars. To accommodate the large volume of individual, business and fiduciary returns that we prepare, we employ a staff of four tax preparers. In addition, six of our attorneys are either CPAs or hold advanced degrees in taxation.

At Fletcher Tilton our attorneys have on average 20 years of experience in their area of specialty. We pride ourselves on providing forward-thinking, responsive solutions for clients of every size, from individuals and entrepreneurs to small businesses and large corporations.



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Relationships and Building Community

We understand that to provide you with the best possible advice, we need to understand you and the challenges you face. That is why relationship building is paramount at Fletcher Tilton. Guided by three basic principles — integrity, leadership and excellence — Fletcher Tilton strives to maintain a relationship of trust, confidence and service with every client.

Beyond relationship building, we also believe strongly in community building, not only because we live and work here, but also because our clients live and do business here. Our attorneys give generously of their time and talents to serve the community as members and leaders of many civic and charitable organizations.

From our 19th-century roots to the present day, Fletcher Tilton is a legal institution with a proud history that carries forward the values of its founders to find solutions for today's contemporary challenges.



Sumner B. Tilton, Jr. and Warner S. Fletcher