

Bruce P. Chapnick is a member of the business and corporate planning group and estate and gift tax planning group of Icard Merrill. Bruce has over thirty-four years of business and legal experience involving business and capital planning, mergers and acquisitions, business succession, creative and sophisticated estate, gift and charitable tax planning and retirement benefit planning.

Prior to his association with Icard Merrill, Bruce was Executive Vice-President, General Counsel, Secretary and Director of American Waste Services, Inc. (NYSE:AW), where he was responsible for coordinating the initial public offering of the Company in October, 1990, as well as orchestrating many acquisitions. Prior to being affiliated with American Waste Services, Inc., Bruce was a member and partner for approximately fifteen years in the Youngstown, Ohio law firm of Nadler, Nadler & Burdman Co., LPA, where his practice emphasis was on business and corporate planning, business succession, employee benefits, mergers and acquisitions, capital financing and lending, real estate, and advanced estate and gift tax planning.

Bruce has served as a member of numerous boards of directors, including both privately held and publicly traded corporations. Bruce has spoken at a number of notable conferences and seminars on estate and gift planning, employee benefits, business organizations and planning, tax shelters and securities matters, which include the Ohio Division of Securities 1991 Annual Conference, the prestigious Million Dollar Round Table Annual Conference and the Florida Bar Planning for Incapacity Seminar. He has also taught advanced estate and gift tax planning on behalf of the American College, of Bryn Mawr, PA.

Bruce is a member of the American Bar Association (Business Law Section, Real Property, Probate & Trust Law Section and Taxation Section), the Ohio State Bar Association (inactive member), the West Virginia Bar Association (inactive member), the Florida Bar Association (Business Law Section and Real Property, Probate & Trust Law Section) and the Sarasota County Bar Association. Bruce also serves on the Corporate Board of Directors of Big Brothers and Big Sisters.

Bruce received an undergraduate degree from West Virginia University, a master's degree from The Ohio State University and a *Juris Doctor* degree from West Virginia University.

### **Practice Areas**

Mergers and Acquisitions  
Business and Tax Law

Asset Protection  
Estate Planning  
Business Entities (Corps, LLCs, Partnerships)  
Corporate Finance  
Corporate Governance  
Taxation  
Securities Law  
Land Development

**Education**

West Virginia University  
Ohio State University  
West Virginia University

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