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### To Clients, Colleagues and Friends:

We are pleased to announce that Julian Gray has been selected in the top fifty 2009 Pittsburgh Super Lawyers. The Super Lawyers recognition is awarded to only the top 5% of lawyers in Pennsylvania and is based on an assessment of defining qualities and a balance of categories including experience, credentials, and achievements.

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## Estate Taxes: What's a Taxpayer to Do?

After almost a decade of changes in the federal estate tax code, and many states changing their tax structure in response to the federal changes, clarity appears to be on the horizon.

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## Accounting for Gifts and Loans to Children in Your Estate Plan

No parents want their children to fight among themselves after they are gone. Sadly, conflicts often arise, especially when a parent has gifted or loaned money to one child and not others. However, a few key words in your estate plan can minimize the potential for conflict.

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## Book Review: *Long-Term Care at Home Consumer Guide*

An attorney now in his ninth decade has compiled a detailed reference for anyone needing to learn about caring for the elderly at home -- and the book is available online free of charge.

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## Online Services Offer Estate Planning for Digital Assets

Once upon a time, when life was less complicated, a safe deposit box key was all loved ones needed to unlock the secrets of a life recently ended. Today, many aspects of our lives -- both financial and personal -- are lived in places accessible only by password.

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### **Requiring Adult Children to Pay for Aging Parents**

Did you know that children can be responsible for their parents' unpaid bills? Thirty states currently have laws making adult children responsible for their parents if their parents can't afford to take care of themselves.

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